

ग्रसाधारण EXTRAORDINARY

ख.**ड-**--[] भाग-- 2 PART II-Section 2

प्राधिकार से प्रकाशित

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इसि भाग में भिन्न पुष्ठ संख्या दी जाती है जिससे कि यह ग्रलग संकलम के रूप में एका जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on the 24th December, 1969:—

BILL No 120 of 1969

A Bill to consolidate and amend the law relating to customs duties.

BE it enacted by Parliament in the Twentieth Year of the Republic of India as follows:---

- 1. (1) This Act may be called the Customs Tariff Act, 1969.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. The rates at which duties of customs shall be levied under the

Customs Act, 1962, are specified in the First and Second Schedules.

3. (1) Any article which is imported into India shall, in addition, be liable to a duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at that percentage of the value of the imported article.

Explanation.—In this section, the expression "the excise duty for the time being leviable on a like article if produced or manufactured in India" means the excise duty for the time being in force which would be leviable

Short title, extent and commencement.

Duties specified in the Schedules to be levled.

Levy of additional duty equal to excise duty.

52 of 1962.

on a like article if produced or manufactured in India or, if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs, and where such duty is leviable at different rates, the highest duty.

(2) For the purpose of calculating under this section the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of—

52 of 1962.

- (i) the value of the imported article determined under subsection (1) of the said section 14 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and
- (ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but not including the duty referred to in sub-section (1).

52 of 1962.

- (3) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under sub-section (1) or not], such additional duty as would counterbalance the excise duty leviable on any raw materials, components and ingredients of the same nature as, or similar to those, used in the production or manufacture of such article, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty representing such portion of the excise duty leviable on such raw materials, components and ingredients as, in either case, may be determined by rules made by the Central Government in this behalf.
- (4) In making any rules for the purposes of sub-section (3), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials, components or ingredients used in the production or manufacture of such like article.
- (5) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.
- (6) The provisions of the Customs Act, 1962, and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties, shall, so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act.

52 of 1962.

4. (1) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule, or is admissible by virtue of a notification under section 25 of the Customs Act, 1962, the duty to be levied and collected shall be at the standard rate, unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being the produce or manufacture of the United Kingdom or of such other preferential area as is notified under sub-section (3) and the article is determined, in accordance with the rules made under sub-section (2), to be such produce or manufacture.

52 of 1962.

Levy of duty where standard rate and preferential rate are specified.

- (2) The Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of the United Kingdom or of any other preferential area.
- (3) For the purposes of this section and the First Schedule, "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland and "other preferential area" means any country or territory which the Central Government may, by notification in the Official Gazette, declare to be such area with a view to implementing the United Kingdom—India Trade Agreement of 1939 or continuing the preferential treatment originally admissible under that Agreement.
- (4) Every notification issued under sub-section (3) shall, as soon as may be after it is issued, be laid before each House of Parliament.
- 5. (1) Where under a trade agreement between the Government of India and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be charged on articles which are the produce or manufacture of such foreign country or territory, the Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such agreement.

Levy of a lower rate of duty under a trade agreement.

- (2) If any question arises whether any trade agreement applies to any country or territory, or whether it has ceased to apply to India or any foreign country or territory, it shall be referred to the Central Government for decision and the decision of the Central Government shall be final and shall not be liable to be questioned in any court of law.
- 6. (1) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951, is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit.

Power of Central Government to levy protective duties in certain cases.

- (2) Every duty imposed on any goods under sub-section (1) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule as the duty leviable in respect of such goods.
- (3) Where a notification has been issued under sub-section (1), the Central Government shall, unless the notification is in the meantime rescinded, have a Bill introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the issue of the notification to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which the notification relates, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when

50 of 1951.

Parliament is in session, such a Bill shall be introduced in Parliament during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months, but without prejudice to the validity of anything previously done thereunder.

Duration of protective duties and power of Central Government to alter them.

- 7. (1) When the duty specified in respect of any article in the First Schedule is characterised as protective in column (6) of that Schedule, that duty shall have effect only up to and inclusive of the date, if any, specified in that Schedule.
- (2) Where in respect of any such article the Central Government is satisfied after such inquiry as it thinks necessary that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary.
- (3) Every notification under sub-section (2), in so far as it relates to increase of such duty, shall be laid before each House of Parliament if it is sitting as soon as may be after the issue of the notification, and if it is not sitting, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.
- (4) For the removal of doubts, it is hereby declared that any notification approved by Parliament, whether with or without modifications, may be rescinded by the Central Government at any time by notification in the Official Gazette.

Emergency power of Central Government to increase or levy export duties.

- 8. (1) Where, in respect of any article, whether included in the Second Schedule or not, the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable or, as the case may be, for the levy of an export duty, on that article.
- (2) The provisions of sub-sections (3) and (4) of section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of section 7.

Additional import duty on bounty-fed articles.

9. (1) Where any country or territory pays, or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into India, whether the same is imported directly from the country

of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Central Government may, by notification in the Official Gazette, impose an additional duty equal to the net amount of such bounty or grant.

- (2) The net amount of any such bounty or grant as aforesaid shall, from time to time, be ascertained, determined and declared by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).
- (3) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.
- 10. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Rules to be laid before Parliament.

11. (1) Where the Central Government is satisfied that it is necessary so to do for the purpose of giving effect to any agreement entered into before the commencement of this Act with a foreign Government, it may, by notification in the Official Gazette, increase or reduce the duties referred to in section 2 to such extent as each case may require:

Power of Central Government to alter duties under certain circumstances.

Provided that no notification under this sub-section increasing or reducing the duties as aforesaid shall be issued by the Central Government after the expiration of a period of one year from the commencement of this Act.

- (2) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.
- 12. (1) The Indian Tariff Act, 1934, and the Indian Tariff (Amendment) Act, 1949, are hereby repealed.

Repeal and saving.

- (2) Notwithstanding the repeal of any of the Acts mentioned in subsection (1), anything done or any action taken (including any notification published and any rules and orders made or deemed to have been made under the provisions of those Acts and in force immediately before the commencement of this Act) shall, in so far as such thing or action is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the provisions of this Act and shall continue in force accordingly until superseded by anything done or any action taken under this Act.
- 13. In the Customs Act, 1962, in sub-section (I) of section 12 and in sub-section (I) of section 14. for the words and figures "Indian Tariff Act, 1934", the words and figures "Customs Tariff Act, 1969" shall be substituted.

Amendment of Act 52 of 1962.

22 of 1934. 31 of 1949.

THE FIRST SCHEDULE-IMPORT TARIFF

(See section 2)

Rules for the interpretation of this Schedule

- 1. The titles of Sections and Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the provisions hereinafter contained. The classification of goods within a Heading shall be determined by applying as between sub-headings the like rules as are applicable between Headings.
- 2. When for any reason, goods are *prima facie* classifiable under two or more Headings, classification shall be effected as follows:
 - (a) The Heading which provides the most specific description shall be preferred to Headings providing a more general description.
 - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
 - (c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the Heading which involves the highest rate of duty.
- 3. Goods not falling within any Heading of the Schedule shall be classified under the Heading appropriate to the goods to which they are most akin.
- 4. An incomplete article shall be classified within the Heading applicable to the corresponding complete article, provided it has the essential character of such a complete article.
- 5. An article or component part which requires a minor degree of processing to make it finished and ready for use shall be classified within the Heading applicable to the corresponding finished article or component part.

General Explanatory Note

The abbreviation "%" in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

In any entry, if no rate of duty is shown in column (4) or column (5), the rate shown in column (3) shall be applicable.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

Live Animals

NOTE

This Chapter covers all live animals except:

- (a) fish, crustaceans and molluscs falling within Chapter 3;
- (b) microbial cultures and other products, falling within Heading No. 30.2; or
 - (c) animals falling within Chapter 97.

Heading No.	Sub-heading No. and description of article	Rat	Rate of duty		
		Standard	U.K.	Other Preferen- tial Areas	when rates of dutyare protective
(I)	(2)	(3)	(4)	(5)	(6)
01.01/06	Live animals including live birds	. 60%	••	••	••

CHAPTER 2

Meat and edible meat offals

Note

This Chapter does not cover:

- (a) meat (including poultry liver) unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals and animal blood (Chapter 5); or
- (c) animal fat, other than unrendered pig fat and unrendered poultry fat (Chapter 15).

Heading No.	Sub-heading No. and description of article	Rate	Rate of duty		
		Standard	U.K.	Other Preferen- tial Areas	
(1)	(2)	(3)	(4)	(5)	(6)
02:01/06	Meat including edible meat offals an unrendered pig and poultry fa fresh, chilled, frozen, salted, in brindried or smoked	t_	••		

CHAPTER 3

Fish, crustaceans and molluscs

Note

This Chapter does not cover:

- (a) marine mammals (Chapter 1) or meat thereof (Chapter 2);
- (b) fish (including livers and roes thereof), crustaceans and molluscs. dead, unfit or unsuitable for human consumption (Chapter 5); or

Heading No.	Sub-heading No. and description of article	R	ate of duty	7	Duration
	at tiele	Standard	U.K.	Other Preferen- tial Aress	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
3·01/03	Fish, fresh (live or dead), chilled, frozen, salted, in brine, dried or smoked; crustaceans and molluses, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water	60%	••		

Dairy produce; birds' eggs; natural honey

Note

"Milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.

Heading No.	Sub-heading No. and description of article	R	Duration		
140.		Standard	U.K.	Other Preferen- tial Areas	when rates ofduty are protective
(1)	(2)	(3)	(4)	(5)	(6)
04.01/04	Milk, cream, butter (including ghee), cheese and curd:				
	(1) Not elsewhere specified .	6 0%			
	(2) Milk powder	60%			
04 • 05/06	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not; natural honey.	100%			••

CHAPTER 5

Products of animal origin, not elsewhere specified or included

- 1. This Chapter does not cover:
- (a) edible products (other than guts, bladders and stomachs of animals, whele and pieces thereof, and animal blood, liquid or dried);
- (b) animal textile materials (other than horsehair and horsehair waste) and other products of Section XI; or
 - (c) prepared knots or tufts for broom or brush making (Chapter 96).
- 2. This Chapter does not cover hides or skins (including furskins) falling within Chapters 41 and 43; it covers skins and other parts of birds with their feathers or down, provided they are either unworked, or merely cleaned, disinfected or treated for preservation, but not otherwise mounted or worked.

- 3. This Chapter covers human hair, unworked, but the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 4. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

Heading No.	Sub-heading No. and description of article	R	Rate of duty			
140.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
05.01/15	Products of animal origin, nor else where specified or included (for example, fish waste; birds' feather and down not further worked that cleaned, disinfected or treated for preservation; ivory, tortoise-she and other shells, unworked or simp prepared but not cut to shape; cor	r s n r ll				
	and similar substances, unwork or simply prepared; natural sponge					
	and similar substances, unwork					

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

- 1 This Chapter covers only live trees and goods (Including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots or garlic and other products falling within Chapter 7.
- 2. In this Chapter, "florists' wares" is to be taken to include bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading No.	Sub-heading No. and description of article	Ra	Duration when rates		
		Standard	U.K.	Other Preferen- tial Areas	of duty are protective
(I)	(2)	(3)	(4)	(5)	(6)
06.01/04	Living plants and parts thereof, suitable for planting or for ornamental purposes; florists' wares	60%			

Edible vegetables and certain roots and tubers

Note

In this Chapter, "vegetables" is to be taken to include edible mushrooms, olives, tomatoes, potatos, cucumbers, capsicum grossum (sweet capscum), fennel, parsley and garlic. This Chapter does not, however, cover:

- (a) ground capsicum grossum (sweet capsicum) falling within Heading No. 09:04/10; or
- (b) flours of peas or other dried leguminous vegetables and flour, meal and flakes of potato falling within Heading No. 11.03/09.

Heading	Sub-heading No. and description of article	R	7	Duration	
No.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
07.01/06	Vegetables, fresh, dried, dehydrated or evaporated, provisionally preserved but not specially prepared for immediate consumption, dried leguminous vegetables, including pulses, shelled or unshelled; roots and tubers with high starch content sago pith	;		90%	

CHAPTER 8

Edible fruits and nuts; peel of melons or citrus fruit

- 1. This Chapter does not cover inedible fruits or nuts.
- 2. "Fresh" is to be taken to extend to goods which have been chilled.

Heading No.		R	ate of duty		Duration
1401	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
o8·01/13	Fruits, melon peel, citrus fruit pee and nuts (shelled or not) fresh of dried, preserved by freezing (what ther or not cooked, but not contain ing added sugar), provisionally preserved (for example, by sulphy dloxide gas, in brine, in sulphy water or in other preservative sol tions), but unsuitable in that state for immediate consumption:	r :- :- :- :r :r :u-			
	(1) Not elsewhere specified .	100%		90%	• •
	(2) Raw cashew-nuts	100%	• •	90%	• •
	(3) Dates	100%		90%	••
	(4) Almonds	100%		90%	
				90%	

Coffee, tea, maté and spices

Notes

- 1. Heading No. 09.04/10 shall be taken to include spices mixed with other substances provided that these mixtures retain the essential character of spices. Otherwise the products are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in Chapter 21.
 - 2. This Chapter does not cover:
 - (1) capsicum grossum (sweet capsicum), unground (Chapter 7); or
 - (2) pepper of the variety cubeba officinalis Miquel or piper cubeba (Heading No. $12 \cdot 07$).

Heading	Sub-heading No, and description of article	•	Rate of duty			
Nº.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
09·01	Coffee, whether or not roasted of freed of caffeine; coffee husks and skins, coffee substitutes containing coffee in any proportion:					
	(1) Not elsewhere specified .	100%		100% less 13 paise per kilogram		
	(2) Coffee canned or bottled .	100%		90%		
09-02/03	Tea and mate	100%	• •	100% less 26 palse per kilogram	• •	
09-04/10	Spices (including mixed spices):					
	(1) Not elsewhere specified .	100%		• •	**	
	(2) Cardamoms, nutmegs and pepper; chillies, ginger and mace, unground	100%		921%	••	
	(3) Cloves	Rs. 18 per kilogram		Rs. 18 per kilogram less 71%	••	
	(4) Cassia and cinnamon	Rs. 20 per kilogram	••	Rs. 20 per kilogram less 71%	••	

CHAPTER 10

Cereals

Note

Except for rice, this Chapter does not cover grains which have been ground to remove the husk or pericarp or otherwise worked. However, the Chapter covers unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Heading No.	Sub-heading No. and description of article	F	Rate of duty			
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
10.01/07	Wheat, rice, malze and other cereals .	Free	**		. •	

CHAPTER 11

Products of the milling industry; malt and starches; gluten; mulin Note

This Chapter does not cover:

- (a) roasted malt put up as coffee substitutes and other coffee substitutes whether or not containing coffee (Heading No. 09:01 or Chapter 21);
- (b) preparations of flour, starch or malt extract, of a kind used as infants' food or for dietetic or culinary purposes (Chapter 19). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in this Chapter;
- (c) corn flakes and similar products obtained by the swelling or roasting of cereals or cereal products falling within Chapter 19;
 - (d) pharmaceutical products (Chapter 30); or
- (e) starches falling within Chapter 33, that is, those having the character of perfumery, cosmetics or toilet preparations.

Heading	Sub-heading No. and description of	R	late of dut	у	Duration
No.	arti cle	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
11.01	Cereal flours:			- · · · · · · ·	
	(1) Not elsewhere specified .	60°,0			
	(2) Wheat flour	Free			
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice:				
	(1) Not elsewhere specified .	100%			
	(2) Cereal groats and cereal meal	Free			
11.03/09	Flours, meal and flakes of potatoes, of the leguminous vegetables and of the roots and tubers falling within Chapter 7 or of the fruits falling within Chapter 8; malt, roasted or not; starches; gluten and gluten flour, roasted or not:				
	(1) Not elsewhere specified	60%			
	(2) Malt, roasted or not .	100%			1.1

CHAPTER 12

Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder

- 1. Heading No. 12:01 is to be taken to apply inter alia to ground-nuts, soya beans mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coco-nuts and other products falling within Chapter 8 or to olives or other products falling within Chapter 7 or 20.
- 2. For the purposes of Heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a

kind used for sowing. Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:

- (a) dried leguminous vegetables falling within Chapter 7;
- (b) spices and other products falling within Chapter 9;
- (c) cereals falling within Chapter 10; or
- (d) products falling within Heading No. $12\cdot01$ or $12\cdot07$.
- 3. Heading No. 12.07 is to be taken to apply inter alia to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood. Heading No. 12.07 is, however, to be taken not to apply to:
 - (a) oil seeds and oleaginous fruit (Heading No 12:01);
 - (b) medicaments and other products falling within Chapter 30,
 - (c) perfumery and other products falling within Chapter 33; or
 - (d) disinfectants, insecticides, fungicides, weed-killers or similar products falling within Chapter 38.

				-	
Heading	Sub-heading No and description of article		Rate of Ju	Σ'	Duration when rates
No		Standard	U.K	Other Preferen- nal Arcas	of duty are protective
(1)	(2)	٦,	(4)	(5)	(6)
12.01	Oil seeds and oleaginous fruit, whole or broken:				
	(1) Not elsewhere specified .	60%		50%	
	(2) Copra	60%		500	
12.02	Flours or meals of cil seeds or olea- ginous fruit, non-defatted (exclud- ing mustard flour)	60%,			
12.03	Seeds, fruit and spores, of a kind used for sowing	66 ° a			
12:04/16	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane; chicory roots, fresh or dried, whole or cut, unroasted; hops	ı ",			
12.67	Plants and parts (including seces at a fruit) of trees, bushes, shrubs, or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, furgicidal or similar purposes, fresh, dried, whole, cut, crushed, ground or powdered; betel-nuts:				
	(1) Not elsewhere specified .	Iron			
	(2) Goods used primarily in pharmacy, or for insecticidal, fungicidal or similar purposes	60%,	50 % a	5°%	
	(3) Betel-nuts	Rs. 3·07 per kilogram		Rs. 3·co per kılogram	

Heading No.	Sub-heading No. and descriptio o	1	Rate of duty		
	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other Heading	100%			
12.09/10	Cereal straw and husks unprepared or chopped but not otherwise prepared hay and similar forage products	60%			

Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts

Note

Heading No. 13.03 is to be taken to apply inter alia to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The Heading is to be taken not to apply to:

- (a) liquorice extract containing more than 10 per cent. by weight of sugar or when put up as confectionery (Heading No. 17.04/05);
 - (b) malt extract (Chapter 19);
 - (c) extracts of coffee, tea or mate (Chapter 21);
- (d) alcoholic saps and extracts constituting beverages, and other products falling within Chapter 22;
- (e) camphor or glycyrrhizin and other products falling within Chapter 29:
 - (f) medicaments falling within Heading No. 30.03;
- (g) tanning or dyeing extracts and other products falling within Heading No. 32.02/03;
- (h) essential oils and resinoids or aqueous distillates and aqueous solutions of essential oils, and other products falling within Chapter 33; or
- (i) rubber, balata, gutta-percha or similar natural gums and other products (Heading No. 40.01/04).

Heading No.	Sub-heading No. and description of	Rate of duty	ty	Duration	
	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning:				
	(1) Not elsewhere specified .	40%			• •
		40%			

Heading No.	Sub-heading No. and description of article	I	Duration		
140.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gumresins and balsams:				
	(1) Not elsewhere specified .	60%			
	(2) Gums, Atabic, Benjamin (ras and cowrie) and dammar (including unrefined battu)	60%		50%	
	(3) Asafoetida	60%			
13-03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable				
	products	60%	F 1		

CHAPTER 14

Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included

Notes

- 1. This Chapter does not cover the following products which are to be classified in Section XI, namely, vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles.
- 2. This Chapter covers inter alia split osier, reeds, bamboos and the like, rattan cores and drawn or split rattans. It does not, however, cover chipwood, wood wool or other products falling within Chapter 44, or prepared knots or tufts for broom or brush making (Chapter 96).

Heading No.	Sub-heading No. and description of	1	Rate of duty		
	at title	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
14.01/05	Vegetable materials of a kind used primarily for plaiting, stuffing or in brushes or in brooms; hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom); vegetable products not clsewhere specified or included	60%			

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

CHAPTER 15

Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

- 1. This Chapter does not cover:
 - (a) unrendered pig fat or unrendered poultry fat (Chapter 2);

- (b) cocoa butter (Chapter 18);
- (c) products falling within Chapter 23, for example, greaves, oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils:
- (d) futty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any Heading in Section VI; or
 - (e) factice derived from oils (Heading No. 40.01/04).
- 2. Soapstocks, oil foots and dregs, stearin, wool-grease and glycerol residues are to be taken to fall in Heading No. 15.14/17.

Heading No.	Sub-heading No. and description of	1	Rate of du	ıty	Duration when	
1.0.	article	Stundard	U.K	Other Preferen- tial Arcas	rates of duty are	
(1)	(2)	(3)	(4)	(5)	(6)	
	Animal (including fish) fats and oils, crude, refined or purified:					
	(1) Not elsewhere specified .	60%				
	(2) Tallow	40%				
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:					
	(1) Not elsewhere specified .	60%		50%		
	(2) Soya bean oil	60%		50%		
	(3) Palm oli	60%		50%		
15.08/13	Animal and vegetable oils, boiled, oxidised, dehydrated or otherwise modified; fatty acids, acidoils from refining; fatty alcohole; glycerol and glycerol lyes; animal or vegetable oils hydrogenated or solldified by any other process; degras, margarine, imitation lard and other prepared animal fats	60%	.,			
15.14/17	Spermaceti and insect or vegetable waxes, whether or not coloured; residues resulting from the treatment of fatty substances or animal					
	or vegetable waxes	60%				

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

CHAPTER 16

Preparations of meat, of fish, of crustanceans or molluscs

Note

This Chapter does not cover meat, fish, crustanceans or molluses falling within Chapter 2 or 3.

Heading No.	Sub-heading No. and description of article	F	Duration		
		Standard	U.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
16.01/05	Prepared or preserved meat, fish in cluding caviar and caviar substitutes crustaceans and molluses; mea extracts and meat juices	5,	• •		

Sugar and sugar confectionery

Notes

- 1. This Chapter does not cover:
 - (a) sugar confectionery containing cocoa (Chapter 18);
- (b) chemically pure sugars other than sucroso, glucose and lactose (Chapter 29); or
 - (c) pharmaceutical products (Chapter 30).
- 2. Chemically pure sucrose, whatever its origin, is to be classified in Heading No. 17 01.

Heading No.	Sub-heading No. and description of article	F	Duration		
TW.	вине	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
17.01	Beet sugar and cane sugar, solid .	60%		.,	
17:02	Other sugars including glucose and lactose; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	100%			••
17.03	Molasses, whether or not decolourised	60%			• •
17-04/05	Sugar confectionery not containing cocoa; flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	100%			

CHAPTER 18

Cocoa and cocoa preparations

- 1. This Chapter does not cover goods described in Chapter 19, Heading No. 22.01/02, 22.09 or 30.03.
- 2. This Chapter includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Heading Sub-heading No. and description of No. article		i 💆 · E	Rate of duty		Duration when rates	
	Standard	U.K.	Other Preferen- tial Areas	of duty are protective		
(1)	(2)	(3)	(4)	(5)	(6)	
18.01/06	Cocoa and cocoa preparations (for example, cocoa beans, shells, husks, skins and waste, cocoa paste, cocoa butter, cocoa powder, chocolate and other food preparations containing cocoa)	60%				

Preparations of cereals, flour or starch; pastrycooks' products

Notes

- 1. This Chapter does not cover:
- (a) preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50 per cent. or more by weight of cocoa (Chapter 18);
- (b) biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (Chapter 23); or
 - (c) pharmaceutical products (Chapter 30).
- 2. In this Chapter, "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Heading No.		Rate of duty		luty '	Duration
140.	arricie	Standard	U.K.	Other Preferen- tial Areas	
(1)	(2)	(3)	(4)	(5)	(6)
19·01/08 A	Malt extract; preparations of flour starch or malt extract of a kind used for infant food or for dietetic of culinary spurposes, containing less than 50 per cent. by weight of cocoa; macaroni and similar products tapioca and sago and their substitutes; prepared foods obtained by	1 5 5 -			

CHAPTER 20

Preparations of vegetables, fruit or other parts of plants

- 1. This Chapter does not cover:
 - (a) vegetables or fruit falling within Chapter 7 or 8; or

- (b) products falling within Heading No. 17.04/05 (for example, fruit jellies, fruit pastes or the like in the form of sugar confectionery) or within Chapter 18 (for example, chocolate confectionery).
- 2. For the purposes of this Chapter, "vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in Chapter 7.
 - 3. This Chapter covers:
 - (a) edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger); and
 - (b) roasted ground-nuts.

Heading No.	Sub-heading No. and description of	Rate of duty			Duration
	article	Stundard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
20.01/07	Fruits preserved by freezing, containing added sugar; fruit, fruit-pee and parts of plants, preserved by sugar; jams, fruit pellies, marmulade fruit purce and fruit pastes, being	l , es,		· · · · · · · · · · · · · · · · · · ·	

Miscellaneous edible preparations

- 1. This Chapter does not cover:
 - (a) mixed vegetables of Chapter 7;
- (b) roasted coffee substitutes containing coffee in any proportion and other products falling within Heading No. 09.01;
 - (c) spices falling within Heading No. 09.04/10; or
- (d) yeast put up as a medicament and other products falling within Heading No. 30.03.
- 2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in this Chapter.

Heading	Sub-heading No. and description of article	I	uty	Duration	
No.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
21.01/07	Roasted chicory and roasted coffee substitutes, and extracts, essences and concentrates thereof; extracts, essences or concentrates of coffee or tea or mate, and preparations with a basis of these extracts, essences or concentrates; mustard flour and prepared mustard; sauces, mixed condiments and mixed seasonings; soups and broths; natural yeasts and prepared baking powders, food preparations not elsewhere specified or included	100%		•••	

Beverages, spirits and vinegar Notes

- 1. This Chapter does not cover:
 - (a) sea water (Chapter 25);
 - (b) distilled water or conductivity water (Chapter 28);
- (c) acetic acid of a concentration exceeding 10 per cent. by weight of acetic acid (Chapter 29);
 - (d) medicaments of Heading No. 30.03; or
- (e) products falling within Chapter 33 (for example, perfumery or toilet preparations).
- 2. For the purposes of Headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15° Centigrade.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration when rates	
No.	atticie .	Standard	U.K.	Other Preferen- tial Areas	of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
22- 01/02	Waters, including spa waters and aerated waters (whether or not flavoured); lemonade, and other non-aicoholic beveruges, not including fruit and vegetable juices falling within Chapter 20; ice and snow	Ion%		.,		
2 2· 03/07	Beer made from malt; wine of fresh grapes, including grape must, in fermentation or with fermentation arrested; vermouths and other wines of fresh grapes, flavoured with aromatic extracts; other fermented beverages (for example, cider, perry and mead):					
	(1) Not elsewhere specified .	100%			••	
	(2) Champagne and other sparkling wines, not containing more than 42 per cent. of proof spirit.	Rs. 23.50 per litre		••	••	
	(3) Other wines, not containing more than 42 per cent, of proof spirit	Rs. 14·70 per litre				
	(4) Wines containing more than 42 per cent. of proof spirit	Rs. 45 per litre or 170% whichever is higher				
22• 08	Ethyl alcohol or neutral spirits, un- denatured, of a strength of 80° or higher; denatured spirits (includ- ing ethyl alcohol and neutral spirits) of any strength:					
	(1) Not elsewhere specified .	Rs. 45 per litre or 170% whichever is higher.	• •		•••	

Heading	Sub-heading No. and description of article	R	ate of d	uty	Duration
No.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
22 · 08—cont	d. (2) Denatured spirits (including ethyl alcohol and neutral spirits of any strength	60%.			
22•09	Spirits (other than those of Heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:				
	(1) Not elsewhere specified .	Rs. 45 per litre or 170% whichever is higher.			••
	(2) Whisky, brandy and gin .	Rs. 45 per litre or 170% whicheve is higher.			••
	(3) Liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manu	- -			
	facture of beverages	I.s. 60 per litre or 170% whichever is higher plus Rs. 5 per litre.	••	••	••
22 · 10	Vinegar and substitutes for vinegar	. 60%			

Residues and waste from the food industries; prepared animal fodder

Heading	Sub-heading No. and description of article	1	Duration		
No.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
23.01/07	Residues and waste of food industries (for example, inedible meat or fish flour or meal); milling residues, waste from sugar, brewing and distilling and starch industries; oilcake and other residues from oilextraction(except dregs); vegetable products of a kind used for animal food, not elsewhere specified or included; sweetened forage and other prepared animal fooder	60%			

Tobacco

Heading No.	Sub-heading No. and description of article	I	Duration		
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(s) <u>_</u>	(6)
24.01	Unmanufactured tobacco; tobacco refuse	Rs. 50 per kilogram			···
24.02	Manufactured tobacco; tobacco extracts and essences	100%	• •		

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials. lime and cement

NOTES.

- 1. Except where the context otherwise requires, this Chapter is to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in respect of the goods described in Note 3.
 - 2. This Chapter does not cover:
 - (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);
- (b) ferrous earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe O (Chapter 28);
 - (c) pharmaceutical products falling within Chapter 30;
 - (d) perfumery cosmetics or toilet preparations (Chapter 33):
 - (e) road and paving setts, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within Chapter 68;
 - (f) precious or semi-precious stones (Heading No. 71.02);
 - (g) cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grams each, of Chapter 38; optical elements of sodium chloride (Heading No. 90.01); or
 - (h) writing or drawing chalks, tailors' or billiards chalks (Heading No. 98-03/09).
 - 3. The following goods are to be classified in this Chapter:
 - (a) quartzite, slate, monumental and building stones, dolomite and natural steatite, not further worked than roughly split, roughly squared or squared by sawing;
 - (b) mica splittings and waste;

- (c) the following, whether or not calcined, namely, clay (for example kaolin and bentonite); and alusite; kyanite; sillimanite; siliceous earths (for example, kieselguhr, tripolite or diatomite) of an apparent specific gravity of 1 or less; dolomite; gypsum crude natural borates and concentrates thereof;
- (d) natural barium carbonate (witherite), whether or not calcined, other than barium oxide;
- (e) natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide;
 - (f) stiontianite, whether or not calcined, other than strontium oxide;
 - (g) earth colours, whether or not calcined or mixed together;
 - (h) natural abrasives, whether or not heat-treated;
 - (ij) agglomerated dolomite (including tarred dolomite);
- (k) meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; and
- (1) macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling, or for railway or other ballast.
- 4. This Chapter also covers:
 - (a) pure sodium chloride;
 - (b) unroasted iron pyrites;
 - (c) limestone flux;
- (d) quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide;
- (e) crude natural boric acid containing not more than 85 per cent. of H $_3$ BO $_3$ calculated on the dry weight; and
 - (f) broken pottery.

Heading	Sub-heading No. and description of	3	Rate of du	т у	Duration	
No.	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
25.01/32	Mineral substances, not elsewhere specified (including clay, earths, earth colours, natural abrasives. salt, sulphur, slate and stone); cements, all sorts, not elsewhere specified (including Portland cement and clinker); lime; plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:					
	(1) Not elsewhere specified .	60%	••	• •		
	(2) Asbestos raw including fibre .	40%	•-	••		
	(3) Battery grade manganese dio-	60%	5 0%	50%	••	
	(4) Cements, all sorts, not elsewher specified (including Portland cement and clinker)	60%		• •	••	

Heading	Sub-heading No. and description of	1	Duration		
No.	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
25 01/32	(5) Cryolite, natural	40%	30%	30%	
contd.	(6) Fluor-spar	60%			
	(7) Graphite, natural	60%		50%	
	(8) Mineral phosphates, natural, imported in a form indicative of their use as fertilisers	Prec			• •
	(9) Rutile in granular or powder form for use otherwise than for extraction of metal	60 %	• •		• •
	(10) Sulphurofallkinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	16%		.,	••

Metallic ores, slag and ash

- 1. This Chapter does not cover:
- (a) natural magnesium carbonate (magnestite), whether or not calcined (Chapter 25);
 - (b) basic slag of Chapter 31;
 - (c) slag wool, rock wool or similar mineral wools (Chapter 68);
- (d) goods falling within Heading No. 71.05 11 (which includes gold-smiths' and silversmiths' sweepings, residues and lemels); or
- (e) copper, nickle or cobalt mattes produced by any process of smelting (Section XV).
- 2. For the purposes of Heading No. 26.01, "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the fissile or radio-active metals of Chapter 28, or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The Heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

Heading No.	Sub-heading No. and description of article	I	Duration		
		Standard	U.K.	Other Preferen- tial Areas	- when rates of duty are protective
(I)	(2)	(3)	(4)	(5)	(6)
26.01	Metallic ores and concentrates; roasted iron pyrites:				
	(1) Not elsewhere specified .	60%	• •	. •	
	(2) Antimony ore and concentrates	40%		••	• •
	(3) Tungsten ore and concentrates	40%	.,	• •	• •
	(4) Zinc ore and concentrates	40%	••	••	• -
26.02/04	Slag, ash and residues containing metals or metallic compounds	40%		••	

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

- 1. This Chapter does not cover:
- (a) separate chemically defined organic compounds, other than chemically pure methane which is to be classified in Heading No. 27:11; or
 - (b) medicaments (Heading No. 30.03).
- 2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low, temperature coal tar or other mineral tars, by processing petroleum, or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
- 3. References in Heading No. 27·10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- 4. Heading No. $27 \cdot 12/13$ is to be taken to include not only paraffin wax and other waxes specified therein, but also similar products obtained by synthesis or by other processes.
- 5. "Flash point" shall be determined in accordance with the tests specified in respect of "Flash point" or "Flashing point" in the rules under the Petroleum Act, 1934 (30 of 1934); and where such rules require the determination of temperature in terms of the Fahrenheit scale, the temperature as determined shall for the purposes of this Chapter be deemed to be the corresponding temperature in terms of the Centigrade scale.
- 6. "Smoke point" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Central Government by notification in the Official Gazette.

Heading No	. Sub-heading No. and description of article	Rate o	f Duty		Duration when rates
	of afficie	Standard	U.K.	Other Preferen- tial Arcas	of duty
(1)	(2)	(3)	(4)	(5)	(6)
27.01/06	Coal (including solid fuels manufactured therefrom); lignite; peat; coke and semi-coke of coal, of lignite or of peat; retort carbon; mineral tars (including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products)	40%			
27 ·07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter	40%	••		••
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	40%			••
27 09	Petroleum oils and oils obtained from bituminous minerals, crude	Free	••	••	
27·10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent, by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			-	
	(1) Not elsewhere specified .	40%		••	

Heading	Sub-heading No. and description of article	Rat	e of dut	у	Duration -when rates	
No.		Standard	U.K.	Other Preferen- tial Areas	of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
27·10— conid.	(2) Motor spirit, that is to say, any inflammable hydrocarbon (including any mixture of hydrocarbons) which has its flashing point below 24.4° Centigrade and which, either by itself or in admixture with other substances, is suitable for use as fuel in spark-ignition engines	The rate at which excise duty is for the time being leviable on motor spirit.	••		••	
	(3) Kerosene, that is to say, any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of twenty millimetres or more and is ordinarily used as an illuminant in oil burning lamps.	The rate at which excise duty is for the time being leviable on kerosene.		••	••	
	(4) Aviation turbine fuel	The rate at which excise duty is for the time being leviable on kerosene.	••	••	••	
	(5) High speed diesel oil and vaporising oil, that is to say, any hydrocarbon oil (excluding mineral colza oil and white apirit) which has its flashing point at or above 24.4° Centigrade, is ordinarily used as fuel in automotive engines and satisfies either of the following requirements:	Rs.44:50 per kilo- litre at 15° Cen- tigrade or 16% whichever is higher.		••	••	
	 (i) the oil has a smoke point of 11 millimetres or more but less than 20 millimetres, or 					
	(ii) the oll has a smoke point of less than 11 millimetres but has a viscosity of less than 50 seconds by Redwood I Viscometer at 37.8° Centigrade and contains less than 1/4 per cent, by weight of any bituminous substance.					
	(6) Diesel oil not elsewhere speci- fled, that is to say, any hydro- carbon oil which is ordinarily used as fuel in stationary diesel engines and which satisfies the following requirements:	75	••		4.	
	(i) has its flashing point at or above 65.6° Centigrade,					
	(ii) has a smoke point of less than 11 millimetres,					

Heading	Sub-heading No. and description	R	ate of du	ty	Duration
No.	of article	Standard	U.K.	Other Pre- ferential Areas	when rate of duty are pro- tective
(I)	(2)	(3)	(4)	(5)	(6)
27·10—con	d. (iii) contains 1/4 per cent. or more by weight of any bituminous substance, and			· · · · · · · · · · · · · · · · · · ·	
	(iv) possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 37.8° Centigrade.				
	(7) Furnace oil, that is to say, any hydrocarbon oil which is ordinarily used as furnace fuel and not suitable for use in sparkignition engines and which satisfies the following requirements:	16%	••	••	••
	(i) has its flashing point at or above 65.6° Centigrade,				
	(if) has a smoke point of less than II millimetres,				
	(iii) contains 1/4 per cent, or more by weight of any bit- uminous substance, and				
	(iv) possesses a viscosity of 100 seconds or more by Redwood I Viscometer at 37.8° Centigrade.				
	(8) Lubricating oil, that is to say, any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flashing point below 93.3° Centigrade	40%	••	**	•
	(9) Hydrocarbon oil which has its flashing point at or above 93.3° Centigrade and is ordinarily used for the batching of jute or other fibre	40%	••		
	(10) Lubricating greases	40%	••	••	••
7-11	Petroleum gases and other gaseous hydrocarbons	60%	••	• •	••
7 · 12/13	Petroleum jelly; paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	60%		v.	
7·14/16	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals; bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands; bituminous mixtures based on natural asphalt, on natural or petroleum bitumen, on mineral tar or mineral tarpitch (for example,				
	bituminous mastics, cutbacks).	60%	••		• •

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Notes

- 1. (a) Goods (other than radio-active ores) answering to a description in Note 2 (a) (ix) or 2 (a) (x) to Chapter 28 are to be classified in that Chapter and in no other Chapter of this Schedule.
- (b) Subject to paragraph (a) above, goods answering to a description in Notes 2(a) (ii), 2(a) (v) and 2(a) (vi) to Chapter 28 are to be classified in that Chapter and in no other Chapter of this Section.
- 2. Subject to Note 1 above, goods classifiable within Chapter 30, 37 or 38 by reason of being put up in measured doses or for sale by retail are to be classified in those Chapters and in no other Chapter of this Schedule.

CHAPTER 28

Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

- 1. Except as otherwise required by these notes, this Chapter is to be taken to apply only to:
 - (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) products mentioned in (a) above dissolved in water;
 - (c) products mentioned in (a) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some type of use rather than for general use:
 - (d) the products mentioned in (a), (b) or (c) above, with an added stabiliser necessary for their preservation or transport.
 - 2. The following products are to be classified in this Chapter:
 - (a) (i) alkali, alkaline-earth and rare earth metals (including yttrium and scandium); mercury;
 - (ii) amalgams;
 - (iii) artificial corundum;
 - (iv) carbon black, anthracene black, acetylene black and lamp black;
 - (v) colloidal precious metals;
 - (vi) compounds inorganic or organic, of precious metals whether or not chemically defined; compounds inorganic or organic of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together;
 - (vii) distilled and conductivity water and water of similar purity;
 - (viii) earth colours containing not less than 70 per cent. by weight of combined iron evaluated as Fe₂O₃;
 - (ix) fissile chemical elements and isotopes, namely, natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes; radioactive chemical elements, namely, technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number; all other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV; compounds inorganic or organic of such elements or isotopes whether or not chemically defined and whether or not mixed together alloys (other than ferro uranium), dispersions and

cermets containing any of these elements or isotopes or their inorganic or organic compounds; nuclear reactor cartridges, spent or irradiated;

(x) other isotopes and their compounds, inorganic or organic, whether or not chemically defined.

(The term "isotopes" includes "enriched istopoes", but does not include chemical elements which occur in nature as pure isotopes or uranium depleted in U 235.);

- (xi) liquid air (whether or not rare gases have been removed); compressed air;
- (xii) phosphides, including ferro-phosphorus, containing 15 per cent. or more by weight of phosphorus, and phosphor copper containing more than 8 per cent. by weight of phosphorus; and
 - (xiii) sulphur, sublimed or precipitated; colloidal sulphur.
- (b) In addition to the organic compounds specified in (a) above, only the following compounds of carbon are to be classified in this Chapter:
 - (i) metallic and non-metallic carbides:
 - (ii) carbonates and percarbonates of inorganic bases;
 - (iii) carbon disulphide;
 - (iv) cyanides and complex cyanides of inorganic bases; fulminates, cyanates and thiocyanates of inorganic bases;
 - (v) dithionites stabilised with organic substances;
 - (vi) hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;
 - (vii) oxides and oxyhalides of carbon;
 - (viii) solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
 - (ix) sulphoxylates; and
 - (x) thicarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanates, diaminochromates (reinckates) and other complex cyanates of inorganic bases.

3. This Chapter does not cover:

- (a) sodium chloride or other mineral products falling within Section V;
- (b) organo-inorganic compounds other than those mentioned in Notes 2(a) and 2(b) above;
 - (c) products mentioned in Note 1 or 2 to Chapter 31;
- (d) colouring matter and inorganic products of a kind used as luminophores (Heading No. 32.04/12);
- (e) artificial graphite; products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, ink removers put up in packings for sale by retail and cultured crystals (other than optical elements) weighing not less than 2.50 grams each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (Chapter 38);
- (f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (Headings Nos. 71.02 to 71.04) and precious metals, falling within Chapter 71;
- (g) the metals, whether or not chemically pure, falling within any Heading of Section XV;

(h) optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (Heading No. 90.01); or

(ij) laboratory chemicals or reagents as defined in Note 2 to Chapter 29.

Heading No.	Sub	heading No. and description		Rate of d	uty	Duration
140.		of article	Standard	Ú.K.	Other Preferen- tial Areas	-when rates of duty are pro- tective
(1)		(2)	(3)	(4)	(5)	(6)
28 ·01/58	mic proc	ical elements, inorganic che- al compounds and other fucts as specified in Notes and 2 to this Chapter:				
	(1)	Not elsewhere specified .	60%	50%	••	
	(2)	Aluminium fluoride	60%	50%		• •
	(3)	Aluminium oxide	60%	50%		••
	(4)	Bleaching paste and bleaching powder	40%	• •		
	(5)	Borax and borle acid .	60%	. •	. •	
	(6)	Carbon black including anthracene black, acetylene black and lamp black	60%	••		
	(7)	Cryolite, synthetic .	60%	50%		
	(8)	Iodine in crude form .	60%	54%	••	
	(9)	Mercury (excluding A.R., B.P., U.S.P. or equivalent grade of purity in containers holding 500 grams or less)	40%			
						•
	·	Silicon	60%	• •	• •	local
		Sodium hydrosulphite .	60%	50%	• •	• •
		Titanium dioxide	60%	50%	• •	••
	(13)	The following products, namely,	60%	••	••	••
		Acids, not elsewhere specificed, Air (compressed or liquid), Alums, Amalgams, Ammonia, anhydrous, Arsenic, Azides, Bicarbonate of soda, Borides, Cadmium sulphide, Carbides (for example, silicon carbide, boron carbide, metallic carbides), Chrome compounds, Cobalt oxide, Corundum, artificial, Green copperas (ferrous sulphate), Hydrides, Lead compounds, Magnesium compounds, Nitrides, Potassium compounds,				

Heading No.	Sub-heading No. and description of article	1	Rate of duty				
	or article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are pro- tective 1		
(1)	(2)	(3)	(4)	(5)	(6)		
28°01/58— contd.	Selenium, Silicides, Soda ash, Sodium cyanide, Sodium silicate, Uranium oxide, Zinc compounds.				· · · · · · · · · · · · · · · · · · ·		

Organic chemicals

- 1. This Chapter is to be taken to apply only to:
- (a) separate chemically defined organic compounds, whether or not containing impurities;
- (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) the following products, whether or not chemically defined:
 - (i) antibiotics;
 - (ii) enzymes:
 - (iii) glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
 - (iv) hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones;
 - (v) provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;
 - (vi) vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives; and
 - (vii) sugar ethers and sugar esters, and their salts;
 - (d) products mentioned in (a), (b) or (c) above dissolved in water;
- (e) products mentioned in (a), (b) or (c) above dissolved in other solvents, provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (f) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport:
- (g) diazonium salts, arylides used as couplers for these salts and fast bases for azoic dyes, diluted to standard strengths.
- 2. In addition to those specified in Note 1 above, this Chapter also covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding $\frac{1}{2}$ kilogram or $\frac{1}{2}$ litre and which can be identified with reference to their purity, marking or other features to show them to be meant for use solely as laboratory chemicals.

3. This Chapter does not cover:

- (a) fats and oils, of fish and marine mammals, whether or not refined, falling within Heading No. 15:01/06, or glycerol (Heading No. 15:08/13);
 - (b) ethyl alcohol (Heading No. 22:08 or 22:09);
 - (c) methane (Heading No. 27.11);
 - (d) the compounds of carbon mentioned in Note 2 of Chapter 28;
- (e) urea containing not more than 45 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31):
- (f) colouring matter of vegetable or animal origin, synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores, products of the kind known as optical bleaching agents substantive to the fibre, natural indigo and dyes put up in forms or packings of a kind sold by retail (Heading No. 32:04/12);
- (g) metaldehyde, hexumethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cubic centimetres (Chapter 36);
- (h) products put up as charges for fire-extinguishers or put in fire extinguishing grenades and ink-removers put up in packings for sale by retail (Chapter 38); or
- (i) optical elements for example, of ethylenediamine tartrate (Heading No. 90.01).

Heading	Sub-heading No. and description of article	R	ate of dut	y	Duration
1407	or grucie -	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
29 01/45	Organic compounds including anti- biotics, enzymes, hormones, sulpha drugs, vitamins and other products specified in Notes 1 and 2 to this Chapter:				
	(1) Not elsewhere specified .	60%	50%	• •	••
	(2) Acid cresylic	60%	54%	54%	
	(3) The following alcohols, namely, Isopropyl alcohol, Methyl alcohol, Propyl alcohol	60%			
	(4) The following hydrocarbons, namely, Benzene, Ethyl benzene, Tolucne, Xylene	40%			**
	(5) The following dycintermediates namely, Aceto-acet-anilide, Aceto-acet-o-chloro-anilide, Aceto-acet-o-Toluidide, 1-amino-anthraquinone, 2-amino-anthraquinone, O-amino-azotoluene,	60%	50%		December 31, 1971

Sub-heading No. and description of article Heading Rate of duty Duration No. when rates Standard U.K. Other of duty are Preferential protective Атеяв (2) (3) (1) (4) (5) (6)I-amino-6-nitro-2-naphthol-4-sulphonic acid, Amino Iso G-acid, 29 01/45contd. Anthraquinone, Anthraquinone-1-sulphonic acid sodium salt, Benzanthrone Beta naphthalene thioglycolic acid, Beta Oxy Naphthore acid,
Benzoyl J-acid,
C Acid (2 Chloro-5-toluidine4-sulphonic acid or 6-chloro-m -toluidine-4-sulphonic Acid), M-chloro aniline, O-chloro-aniline, P-chloro-aniline, 4-chloro-2-anisidine, I-chloro anthraquinone, 4-chloro-2-nitro-anisole, 5-chloro-o-toluidine. 4-chloro-o-toluidine, 4-chloro-o-toluidine,
1:5-di-amino-anthraquinone,
2:6 diamino-anthraquinone,
1:4 diamino anthraquinone,
2:5 dichloro aniline,
2:5 dimethyl-4-chloro-phenyl thioglycolic acid,
Dinitrostilbene disulphonic acid,
Metanilic acid Metanilic acid, M-nitro-aniline, O-nitro-aniline, O-nitro anisole. P-nitro anisole, M-nitro-p-toluidine (MNP I),
P-nitrosophenol,
Para nitro toluene sulphonic
acid, Para toluidine meta sulphonic acid, Peri acid, Phenyl J. acid, Quinizarine, R. Salt, Schaeffer's acid, Tobias Acid. December (6) The following dyeintermedia-100% 90% 31st, 1971 tes, namely, 4-Chloro-2-Nitro Aniline, Diamino Stilbene Disulphonic Acid, Diethyl Meta Amino Phenol, J. Acid, Ortho anisidine, Ortho Toluidine, Para Anisidine, Para Toluidine, Phenyl Peri Acid. (7) Fast colour bases ordinarily used as coupling components 100%

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration	
		Standard	U.K.	<u></u>		
(1)	(2)	(3)	(4)	(5)	(6)	
29·01/45—contd.	(8) Fast colour salts	60%				
	(9) Naphthols ordinarily used as coupling components	60%				
	(10) The following compounds, namely,	60%				
	Acids, not elsewhere specified, Acetic acid, Carbolic acid (phenol), Citric acid, Tartaric acid, Camphor, Rennet essence. (11) Aromatic chemicals, namely,					
	such organic chemicals as are ordinarily used for imparting aroma to perfumery, cosmetics toilet products, food products and beverages	•	50%	••	••	
	(12) Insecticide, pesticide, and fungicide chemicals	60%	50%		••	
	(13) Pharmaceutical chemicals that is, chemicals having prophylac- tic or therapeutic value and used solely or predominantly as drugs, not elsewhere specified.	60%	50%	50%		
	(14) The following pharmaceutical chemicals, namely,	60%	.,			
	Cocaine, Alkaloids of opium and their derivatives, Alkaloids of cinchona and other alkaloids which are chemical identical with cinchona alkaloid					
	(15) Antibiotics	60%	54%	54%	••	
	(16) Sulpha drugs	60%	54%	54%	• •	
	(17) Vitamins	60%	54%	54%		
		Rs. 20 per kilogra	ı	.,	••	
	(19) Laboratory chemicals, organic and inorganic as defined in Note 2 to this Chapter	60%	50%			

Pharmaceutical products

Notes

- 1. For the purposes of Heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within Heading No. 30.02 or 30.04/05 which are either:
 - (a) products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
 - (b) unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3(c) to this Chapter, the following are to be treated:

- (A) As unmixed products;
 - (1) unmixed products dissolved in water;
 - (2) all goods falling in Chapter 28 or 29; and
- (3) simple vegetable extracts falling within Heading No. 13.03, merely standardised or dissolved in any solvent.
- (B) As products which have been mixed:
- (1) colloidal solutions and suspensions (other than colloidal sulphur);
- (2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
- (3) salts and concentrates obtained by evaporating natural mineral waters.
- 2. The Headings of this Chapter are to be taken not to apply to:
 - (a) aqueous distillates and aqueous solutions of essential oils, suitable
 for medicinal uses (Chapter 33);
- (b) dentifrices of all kinds, including those having therapeutic or prophylactic properties (Chapter 33); or
 - (c) medicated soap of all kinds (Chapter 34).
- 3. In Heading No. 30.04/05, "other pharmaceutical goods" is to be taken to apply, and to apply only, to:
 - (a) sterile laminaria and sterile laminaria tents;
 - (b) sterile absorbable surgical haemostatics;
 - (c) opacifying preparations for X-ray examination and diagnostic reagents (excluding those of Heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
 - (d) dental cements and other dental fillings; and
 - (e) first-aid boxes and kits.

Heading No.	Sub-heading No. and description of article -	Rate of duty			Duration
		Standard	U.K.	Other Preferential Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
30·01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	60 %	 50%	50%	
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	60%	5 0 %	50%	, .
3 0 · 03	Medicaments (including veterinary medicaments):				
	(1) Not elsewhere specified .	60%	50%	50%	
	(2) Medicaments containing spirit	is higher plus Rs. 5	per litre or 50% whichever is higher plus Rs.5	or 50% whichever	
30 · 04/05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes; sterile surgical suture materials and other pharmaceutical goods specified in Note 3 to this Chapter				.,

Fertilisers and allied chemicals

- 1. Heading No. 31.02/05 includes the following:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) sodium nitrate containing not more than $16\cdot 3$ per cent. by weight of nitrogen;
 - (ii) ammonium nitrate, whether or not pure;
 - (ili) ammonium sulphonitrate, whether or not pure;
 - (tv) ammonium sulphate, whether or not pure;
 - (n) calcium nitrate containing not more than 16 per cent. by weight of nitrogen;
 - (vi) calcium nitrate-magnesium nitrate, whether or not pure;
 - (vii) calcium cyanamide containing not more than 25 per cent, by weight of nitrogen, whether or not treated with oil; and
 - (vill) urea containing not more than 45 per cent by weight of nitrogen;

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together;

- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances;
- (D) Liquid fertilisers consisting of the goods described in (A) (ii) or (A) (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution;
 - (E) Goods which answer to one or other of the descriptions given below:
 - (i) basic slag;
 - (ii) disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) superphosphates (single, double or triple);
 - (iv) calcium hydrogen phosphate containing not less than 0.2 per cent. by weight of fluorine;
- (F) Fertilisers consisting of any of the goods described in (E) above, but without quantitative criteria, mixed together;
- (G) Fertilisers consisting of any of the goods described in (E) or (F) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances;
 - (H) Goods which answer to one or other of the descriptions given below:
 - (i) crude natural potassium salts (for example, carnallite, kainite and sylvinite);
 - (ii) crude potassium salts obtained by the treatment of residues of beet molasses;
 - (tii) potassium chloride, whether or not pure, except as provided in Note 3(c) below;
 - (iv) potassium sulphates containing not more than 52 per cent. by weight of K₂O;
 - (v) magnesium sulphate—potassium sulphate containing not more than 30 per cent. by weight of K_2O ;
- (IJ) Fertilisers consisting of any of the goods described in (H) above, but without quantitative criteria, mixed together; and
- (K) Ammonium phosphates containing not less than 6 milligrams of arsenic per kilogram.
- 2. For the purposes of the quantitative criteria specified in Notes 1(A), 1(E), 1(H) and 1(K) above, the calculation is to be made on the dry anhydrous product.
 - 3. This Chapter does not cover:
 - (a) animal blood of Chapter 5;
 - (b) separate chemically defined compounds [other than those answering to the descriptions in Note 1(A), 1(E), 1(H) or 1(K) above]; or
 - (c) cultured potassium chloride crystals (other than optical elements) weighing not less than $2\frac{1}{2}$ grams each, of Chapter 38; optical elements of potassium chloride (Heading No. 90.01).

Heading No.	Sub-heading No and description of article	R	tate of du		Duration
140.		Standard	U.K.	Other Preferential Areas	when rate of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemi- cally treated	Free			
31.02/05	Mineral or chemical fertilizers, nitrogenous, phosphatic or potassic, and other fertilizers:				
	(r) Not elsewhere specified	60%	50%	50%	
	(2) Ammonium nitrate .	60%	50 %	50%	
	(3) Ammonium phosphates containing not less than 6 milligrams of arsenic per kilogram.	Free		4*	
	(4) Ammonium sulphate	Free		• •	. •
	(5) Potassium chloride (muriate of potash)	60%			••
	(6) Potassium sulphate containing not more than 52 per cent, by weight of K, O	Free		••	
	(7) Sodium nitrate containing not more than 16.3 per cent. by weight of nitrogen	Free			
	(8) Urea containing not more than 45 per cent. by weight of nitro- gen	Free			
	(9) Composite fertilisers	Free		• •	

Tunning and dyeing extracts; tannins and their acrivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; links

NOTES

1. This Chapter does not cover:

- (a) Separate chemically defined elements and compounds (except colouring matter of vegetable or animal origin, synthetic organic dyestuffs including pigment dyestuffs, optical bleaching agents substantive to the fibre and products of a kind used as luminophores, whether organic or inorganic); or
- (b) Tannates and other tannin derivatives of products falling within Chapter 29 or 35.
- 2. Heading No. 32.04/12 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
- 3. Heading No. 32.04/12 is to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles.

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- 4. Heading No. 32.04/12 is also to be taken to include solutions (other than collodions) consisting of any of the products specified in Heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent. of the weight of the solution.
- 5. In this Chapter, "colouring matter" does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6. In Heading No. 32.04/12, "stamping foils" is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) thin sheets composed of metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Heading	Sub-heading No. and description	R		Duration	
No.	of article	Standard	U.K.	Other Preferential Areas	when rate of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
32.01	Tanning extracts of vegetable origin:				
	(1) Not elsewhere specified	40%		• •	
	(2) Gambier	6ο°ο′		50%	
32·02/03	Tannins (tannic acids) and their deri- vatives; synthetic tanning substan- ces, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacter- ial origin):				
	(1) Not elsewhere specified	60%	50%	50%	
	(2) Mineral tanning.	40%			
32-04/12	Colouring matter; synthetic organic dyestuffs (including pigment dyestuffs); products of a kind used as luminophores; optical bleaching agents substantive to the fibre; prepared pigments; colour lakes; paints, varnishes and enamels; prepared driers; putty, fillers and stoppings; glass frit and other glass in the form of powder, granules or flakes; stamping foils:				
	(I) Not elsewhere specified .	100%	90%	• •	. •
	(2) Pigment dyestuffs	100%	90%		
	(3) Synthetic organic dyestuffs, not elsewhere specified	60%		• •	
	(4) Azo dycs	60%		• •	
	(5) Sulphur dyes	60%			
	(6) Vat dyes including solubilised vats	60%	••		
	(7) Optical bleaching agents .	60%	50%	50%	
32·13	Writing ink, printing ink and other inks	60%			

Essential oils and resinoids; perfumery, cosmetics and toilet preparations

Note

This Chapter does not cover:

- (a) compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Heading No. 22.09);
 - (b) soap falling within Chapter 34; or
 - (c) spirits of turpentine or other products falling within Chapter 38.

Heading No	Sub-heading No. and description of article	R	ate of du	У	Duration	
140		Standard	U.K.	Other Proferential Areas	when rates of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
33-01/06	Essential oils, natural or synthetic; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses; concretes and absolutes; resinoids; perfumery, cosmetics and toilet preparations:					
	(1) Not elsewhere specified .	100%				
	(2) Natural essential oils of citro- nella, ciunamon and cinn- amon leaf	100%		90%		

CHAPTER 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"

- 1. This Chapter does not cover
 - (a) separate chemically defined compounds; or
- (b) dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (Chapter 33).
- 2. In this Chapter, "soap" is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).
- 3. The reference in this Chapter to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 to Chapter 27.
- 4. "Prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
 - (a) mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - (b) mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - (c) mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.
 - 5. This Chapter is to be taken not to apply to:
 - (a) waxes falling within Heading No. 27.12/13; or
 - (b) separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Sub-heading No. and description of article]	Rate of du	ity	Duration	
110.		Standard	U.K.	Other Preferential Areas	when rates of duty are pro- tective	
(I)	(2)	(3)	(4)	(5)	(6)	
34.01/07	Soap, organic surface-active agents, surface-active preparations, washing preparations, lubricating preparations (excluding preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals), artificial waxes, prepared waxes not emulsified or containing solvents, polishing and scouring preparations, candles and similar articles, modelling pastes and dental waxes:					
	(I) Not elsewhere specified .	100%	• •		••	
	(2) Artificial waxes, prepared waxes, lubricating preparations and preparations of a kind known as "dental wax" or "dental impression compounds".	60%				
	(3) Organic surface-active agents and surface-active preparations	60%	50%	50%	• •	

Albuminoidal substances; glucs

NOTE

This Chapter does not cover:

- (a) protein substances put up as medicaments falling within Heading No. $30\cdot 03$; or
- (b) gelatin postcards and other products of the printing industry (Chapter 49).

Heading No.	Sub-heading No. and description of article	F	Duration		
		Standard	U.K.	Other Preferential Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
35.01/06	The following substances and their derivatives, namely, casein, albumins, gelatin (whether or not coloured or surface-worked), peptones and other protein substances; isinglass; hide powder; dextrins; soluble or rousted starches; glues not elsewhere specified or included:				
	(I) Not elsewhere specified] .	60%		••	••
	(2) Gelatin, refined	60%			

CHAPPER 36

Explosives; pyretechnic products; matches; pyrophoric alloys; certain combustible preparations

NOTES

- 1. This Chapter does not cover separate chemically defined compounds ether than those described in Note 2(a) or 2(b) below.
 - 2. "Other combustible products" applies only to the following articles:
 - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) liquid fuel (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cubic centimetres; and
 - (c) resin torches, firelighters and the like.

Heading No.	Sub-heading No. and description of article	Re	Duration		
Me.		Standard	U.K.	Other Preferential Areas	when rates of duty are pro- tective?
(1)	(2)	(3)	(4)	(5)	(6)
36.01/08	Explosives including detonators and blasting fuses; pyrotechnic article (for example, fireworks, railway for signals, amorces, rain rockets) matches; pyrophoric alloys and other combustible products a specified in Note 2 to this Chapte	8 1 1			

CHAPTER 37

Photographic and cinematographic goods

Notes

- 1. This Chapter does not cover waste or scrap materials.
- 2. This Chapter covers:
- (a) chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
- (b) unmixed substances suitable for such uses and put up in measured pertions or put up for sale by retail in a form ready for use.

This Chapter does not cover photographic pastes or gums, varnishes or similar products.

Heading No.	Sub-heading No. and description of article		Duration when rates		
NV.		Standard	U.K.	Other Preferential Areas	of duty
(I)	(2)	(3)	(4)	(5)	(6)
37·01/ 0 8	Photographic plates and film, sensitised, whether or not exposed or developed; sensitised paper, paper-board and cloth (including those used in X-ray, electrocardiographic, recording and photocopying work) whether or not exposed but not developed; cinematograph	• •			

Heading No.	Sub-heading No. and description	R	Rate of duty		
140.	of article	Standard	U.K.	Other Preferential Areas	when rates of dury are pro- tective
(1)	(2)	(3)	.(4)	(5)	(6)
37.01/08 —contd.	film; chemical products and flash light materials, of a kind and in a form suitable for use in photo- graphy as specified in Note 2 to this Chapter:	-			
	(1) Not elsewhere specified .	100%	90%		, •
	(2) Cinematograph film, not expes- ed	15 paise per linear j metre		••	• •
	(3) Cinemategraph film, exposed,	Rs. 1.60 per linear metre	• •		•
	(4) X-ray film	60%	5 0%		

Miscellaneous chemical products

Nores

- 1. This Chapter does not cover:
- (a) separate chemically defined elements or compounds with the exception of the following:
 - (1) artificial graphite:
 - (2) disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles;
 - (3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades;
 - (4) products specified in Note 2(d), 2(g), 2(k) or 2(q) below;
 - (b) medicaments (Heading No. 30.93).
- 2. The following goods are to be taken to fall within this Chapter and not within any other Chapter of the Schedule:
 - (a) activated natural mineral products;
 - (b) ceramic firing testers, fusible (for example, Segor cones);
 - (c) composite solvents and thinners for varnishes and similar products:
 - (d) cultured crystals (other than optical elements) weighing not less than 2.5 grams each, of magnesium oxide or of the halides of the alkali er of the alkaline-earth metals;
 - (e) fluxes and other auxiliary preparations for soldering, brazing or welding:
 - (f) fusel oil;
 - (a) ink removers put up in packings for sale by retail;
 - (h) mixed alkylenes with a very low degree of polymerisation;
 - (ij) pickling preparations for metal surfaces;
 - (k) plasters specially prepared for use in dentistry;
 - (1) prepared additives for mineral oils;

- (m) prepared culture media for development of micro-organisms;
- (n) prepared glazings, prepared dressings and prepared mordants of a kind used in textile, paper, leather or like industries;
- (o) resin and resin acids and their derivatives other than ester gums falling within Heading No. $39\cdot01/06$;
- (p) spirits of turpentine and other terpenic solvents produced by distillation or other treatment of coniferous woods;
 - (q) stencil correctors put up in packings for sale by retail; and
 - (r) wood tars, wood tar oils and wood naphtha.

Heading No.	Sub-heading No. and description of article -	Rate of duty			Duration	
No.		Standard	U.K.	Other Preferential Areas	when rates of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
38-01/19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included;					
	(1) Not elsewhere specified .	60%		••		
	(2) Activated carbon	60%	50%	50%		
	(3) Anti-knock preparations and prepared additives for mineral oils.	60%				
	(4) Artificial graphite	60%		50%	•••	
	(5) Compound catalysts	60%	50%	50%	• •	
	(6) Plasticisers, not elsewhere spe- cifled	60%	50%	50%		
	(7) Prepared rubber chemicals .	60%	50%	50%		
	(8) Stockholm tar, refined .	40%		••		
	(9) Water treatment chemicals, not elsewhere specified •	60%	50%	50%		

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF, RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

CHAPTER 39

Artificial resins and plastic materials, cellulose esters and ethers; articles thereof

- 1. This Chapter does not cover:
 - (a) stamping foils of Heading No. 32.04/12;

- (b) artificial waxes (Chapter 34);
- (c) synthetic rubber, as defined for the purposes of Chapter 40, er articles thereof;
- (d) saddlery or harness or travel goods, handbags or other receptacles falling within Chapter 42;
 - (e) plaits, wickerwork or other articles falling within Chapter 46:
 - (f) man-made fibres (Section XI) or articles thereof:
- (g) feotwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
 - (h) imitation jewellery falling within Heading No. 71:16;
- (ij) articles falling within Section XVI (machines and mechanical or electrical appliances);
 - (k) parts of vehicles or aircraft (Section XVII);
- (l) optical element, of artical plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) goods falling within Chapter 91 (for example, clocks, watches and parts thereof);
- (n) musical instruments or parts thereof or other articles falling within Chapter 92;
 - (o) furniture or parts of furniture (Chapter 94);
 - (p) brushes or other articles falling within Chapter 96;
 - (q) toys, games or sports requisites (Chapter 97); or
- (r) buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98
- 2. In Heading No. 39.01/06, "condensation, polycondensation, polyaddition, polymerisation and copolymerisation products" are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
 - (a) artificial plastics including artificial resins:
 - (b) silicones;
 - (c) resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
- 3. Heading No. 39.01/06 is to be taken to apply to materials in the following forms only:
 - (a) liquid or pasty (including emulsions, dispersions and solutions);
 - (b) blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
 - (c) monofil of which any cross-sectional dimension exceeds one millimetre; seamless tubes, rods, sticks and profile shapes, whether or not surfaceworked but not otherwise worked;
 - (d) plates, sheets, strips, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked; and
 - (e) waste and scrap.

Hending No.	Sub-heading No. and description	Ra	Duration		
	of article	Standard	U. K .	Other Preferential Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
39. 01/06	Artificial resins such as condensation, polycondensation, polyaddition, polymerisation and copolymerisation products; artificial plastic materials, silicones; natural resins modified by fusion or esterification such as run gums or ester gums; regenerated cellulose; chemical derivatives of cellulose; chemical derivatives of natural rubber; other high polymers (including alginic acid, its salts and esters); linoxyn.	60%			
39.67	Articles of the materials described in Heading No. 39 01/06	60%			

Rubber, synthetic rubber, factice, and articles thereof

Notes

- 1. Except where the context otherwise requires, throughout this Schedule "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
- 2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - (a) knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting of rubberised knitted or crocheted fabric, or Heading No. 40.05|16); other elastic fabric or articles thereof;
 - (b) textile hosepiping and similar textile tubing, internally coated or lined with rubber (Heading No. 59:01/15);
 - (c) woven textile fabrics (other than the goods of Heading No. 40.05/16) impregnated, coated, covered or laminated with rubber:
 - (i) weighing not more than 1.5 kilograms per square metre; or
 - (ii) weighing more than 1.5 kilograms per square metre and containing more than 50 per cent. by weight of textile material;

and articles of those fabrics;

- (d) felt impregnated or coated with rubber and containing more than 59 per cent. by weight of textile material, and articles thereof;
- (e) bonded fibre fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

(f) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

- 3. The following are also not covered by this Chapter:
 - (a) footwear or parts thereof falling within Chapter 64;
- (b) headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
 - (d) articles falling within Chapter 90, 92, 94 or 96;
- (e) toys, games or sports requisites (other than sports gloves and goods falling within Heading No. 40.05/16) (Chapter 97); or
- (f) buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.
- 4. "Synthetic rubber" is to be taken to apply to:
- (a) unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between 15° and 20° Centigrade, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times their original length. Such substances include cis-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI);
 - (b) thioplasts (GRP); and
- (e) natural rubber modified by grafting or mixing with artificial plastic material, provided that it complies with the requirements concerning vulcanisation, elasticity and reversibility in (a) above.
- 5. Heading No. 40 01/04 is to be taken not to apply to:
- (a) natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in this Heading;
- (b) rubber which has been compounded with carbon black (with er without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) mixtures of any of the products specified in Note 1 to this Chapter, whether or not compounded with any other substance.

This condition is however not applicable to reclaimed, waste or scrap rubber fulling within this Heading.

6. Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yars or cord impregnated or coated with rubber are to be classified in Heading No. 40.05/16.

Heading No.	Sub-heading No. and description of article		Rate of o		Duration
		Standard	U.K.	Other Preferential Areas	when rates; of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
40· 01/04 40· 05/16	Raw rubber, natural or synthetic; rubber latex, natural or synthetic (including mixtures thereof) whether or not pre-vulcanised; balata, gutta percha and similar natural gums; factice derived from oils; reclaimed rubber; waste and scrap of unhardened rubber. Preparations (including master batches) of natural or synthetic rubber; manufactures of natural or synthetic rubber; whether or not vulcanised or hardened, not elsewhere specified; waste and scrap of hardened rubber:	40 %			••
	(1) Not elsewhere specified .	60%			• •
	(2) Rubber tyres and tubes for wheels of all kinds.	60%		••	
	(3) Transmission, conveyor or ele- vator belts or belting of vul- canised rubber.	40 %	, .	••	••

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES

- 1. This Chapter does not cover:
 - (a) parings or similar waste, of raw hides or skins (Chapter 5);
- (b) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67; or
- (c) hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kinds (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
- 2. Throughout the Schedule, "composition leather" is to be taken to mean only substances with a basis of leather or leather fibre, in slabs, sheets or rolls.

Heading No.	Sub-heading No. and description of article	Ra	ity	Duration	
		Standard F	U.K.	Other Preferentis Areas	-when rates of duy lare pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
41.01	Raw hides and skins (fresh, saited, dried, pickled or limed), whether or not split, including sheep-skins in the wool	Free	, .		••

Heading	Sub-heading No. and description of article	Ra	te of du	ty	Duration when rates of duty l are protective.
No.		Standard	U.K.	Other Preferentia Areas	
(1)	(2)	(3)	(4)	(5)	(6)
41.02/10	Bovine cattle leather (including buffa- lo leather) and equine leather; sheep and lamb skin leather; other kinds of leather including compo- sition leather; parings and other waste of leather or of composition leather.	60%	••	••	••

Articles of leather; saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk-worm gut)

Norea

- 1. This Chapter does not cover:
- (a) sterile surgical catgut and similar sterile suture materials (Heading No. 30:04/05);
- (b) articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 43);
 - (c) string or net bags of Section XI;
 - (d) articles falling within Chapter 64;
 - (e) headgear or parts thereof falling within Chapter 65;
 - (f) whips, riding-crops or other articles of Chapter 66;
- (g) strings, skins for drums and the like, and other parts of musical instruments (Chapter 92);
 - (h) furniture or parts of furniture (Chapter 94);
 - (ij) toys, games or sports requisites of Chapter 97; or
- (k) buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within Chapter 71 or Heading No. 98:01/02.
- 2. In this Chapter, "other articles of leather" is to be taken to apply inter alia to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading No.	Sub-heading No. and description of	Rate of duty		Duration	
	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(I)	(2)	(3)	(4)	(5)	(6)
42.01/06	Saddlery and harness, of any material; travel goods (for example, trunks and suit-cases), handbags, purses, brief-cases and similar containers (but excluding articles of basket-work and wickerwork); other articles of leather or of composition leather; articles made from gut or similar materials	100%	••	••	14

Furskins and artificial fur; manufactures thereof

NOTES

- 1. Throughout the Schedule, references to furskins, other than to raw furskins, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
 - 2. This Chapter does not cover;
 - (a) birdskins or parts of birdskins, with their feathers or down, falling within Chapter 5 or 67;
 - (b) raw hides or skins, with the hair on, of a kind falling within Chapter 41 [See Note 1 (c) to that Chapter];
 - (c) gloves consisting of leather and furskin or of leather and artificial fur (Chapter 42);
 - (d) articles falling within Chapter 64;
 - (e) headgear or parts thereof falling within Chapter 65; or
 - (f) toys, games or sports requisites of Chapter 97.
- 3. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in this Chapter.
- 4. Throughout the Schedule, "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (Heading No. 58.04/10).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration
710-	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
43.01/04	Furskins and artificial fur and articles made thereof	100%			••

SECTION 1X

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTI-CLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES

- 1. This Chapter does not cover:
- (a) wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (Heading No. 12.07);
- (b) wood of a kind used primarily in dyeing or in tanning (Heading No. 13.01);
 - (c) activated charcoal (Chapter 38);
 - (d) articles falling within Chapter 46;
 - (e) footwear or parts thereof falling within Chapter 64;
- (f) goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

- (g) goods falling within Chapter 68;
- (h) limitation jewellery falling within Heading No. 71-16;
- (ij) goods falling within Section XVII (for example, wheelwrights' wares);
- (k) goods falling within Chapter 91 (for example, clocks and clock cases);
 - (1) musical instruments or parts thereof (Chapter 92);
 - (m) parts of firearms (Chapter 93);
 - (n) furniture or parts thereof falling within Chapter 94;
- (o) toys, games or sports requisites or other articles falling within Chapter 97;
- (p) smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 96; or
- (q) wooden tools in which metal parts form the blade, working edge, working surface or other working part.
- 2. Articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled, are to be classified as such articles, provided that the parts are imported at the same time.
- 3. In this Chapter, "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 4. This Chapter covers articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

Heading Sub-h	Sub-heading No. and description of	Rate	Duration		
	article] ,	Standard I	U.K. 🙀	Other Preferen- tial Areas	-when rates of duty are protec- tive
(1)	(2)	(3)	(4)	(5)	(6)
44.01/28	Wood in the rough, fuel wood, wood waste and wood charcosi; wood flour and wood wool; sawn and dressed timber; veneered wood, plywood, cellular wood, improved wood and reconstituted wood; spools, bobbins and the like of turned wood; articles of wood, not elsewhere specified	60%			

Cork and articles of cork

Note

This Chapter does not cover:

(a) footwear or parts of footwear falling within Chapter 64;

- (b) headgear or parts of headgear falling within Chapter 65; or
- (c) toys, games or sports requisites or similar articles (Chapter 97).

Heading No.	Sub-heading No. and description of article	Rat	Duration when rates		
****	-,	Standard	U.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
45.01/04	Natural or agglomerated cork and articles thereof; waste cork	40%	••	••	

Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork

Notes

1. In this Chapter, "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover:

- (a) twine, cordage, ropes or cables, plaited or not (Heading No. 59.01/15);
- (b) footwear or headgear or parts thereof falling within Chapter 64 or 65;
 - (c) vehicles and bodies for vehicles, of basketware (Chapter 87); or
 - (d) furniture or parts thereof (Chapter 94).
- 3. Throughout the Schedule, "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No. 3	Sub-heading No. and description of	1	Rate of du	ty	Duration - when rates of duty are protective
	article	Standard	U.K.	Other Preferen- tial Areas	
(1)	(3)	(3)	(4)	(5)	(6)
46 ·01/03	Articles made of plaiting materials, including matting, mats and screens, basketwork and wickerwork	60%			

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47 Paper-making material

Heading No.	Sub-heading No. and description of	Rate of duty			Duration
	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protec- tive
(1)	(2)	(3)	(4)	(5)	(6)
47.01	Pulp derived by mechanical or chemi- cal means from any fibrous vege- table material	40%	••	••	
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard; fit only for use in paper-making		••		

CHAPTER 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

- 1. This Chapter does not cover:
 - (a) stamping foils of Heading No. 32.04/12;
 - (b) perfume and cosmetic papers (Chapter 33);
- (c) soap papers, paper impregnated or coated with detergent, and cellulose wadding impregnated with polishes, creams or similar preparations (Chapter 34);
 - (d) paper or paperboard, sensitised (Chapter 37);
- (e) paper-reinforced stratified artificial plastic sheeting, or vulcanised fibre or articles of such materials (Chapter 39);
 - (f) goods falling within Chapter 42 (for example, travel goods);
- (g) articles falling within Chapter 46 (manufactures of plaiting material);
 - (h) paper yarn or textile articles of paper yarn (Section XI);
- (ij) abrasive paper or paper-backed mica splittings (Chapter 68) (paper coated with mica powder is, however, to be classified in this Chapter);
 - (k) paper-backed metal foil (Section XV);
- (1) perforated paper or paperboard for musical instruments (Chapter 92); or
- (m) goods falling within Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
- 2. This Chapter covers inter alia paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, tollet paper in rolls or packets, cards for statistical machines, perforated paper and paperboard, cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
- 3. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	. (2)	(3)	(4)	(5)	(6)
48.01/21	Paper and paperboard, all sorts, whether in rolls, sheets or cut to size or shape (including cellulose wadding, composite paper or paperboard and impregnated, coated, corrugated, embossed, perforated, surface coloured or decorated, ruled or printed paper or paperboard); filter blocks, slabs and plates of paper pulp; building board of wood pulp or vegetable fibre, whether or not bonded with natural or artificial resins or similar binders; stationery made of paper or paperboard; articles not elsewhere specified, of paper, paperboard, paper pulp or cellulose wadding:				
	(I) Not elsewhere specified .	100%		• •	••
	(2) Newsprint containing mechanical wood pulp amounting to not less than 70 per cent. of the fibre content (excluding chrome, marble, flint, poster, stereo and art paper).	40%			••
	(3) Other printing and writing paper	60%			

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

- 1. This Chapter does not cover:
- (a) paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
 - (b) playing cards or other goods falling within Chapter 97; or
- (c) original engravings, prints or lithographs, postage, revenue or similar stamps, antiques of an age exceeding one hundred years or other articles falling within Chapter 99.
- 2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within Heading No. 49.01 and not within Heading No. 49.02.
 - 3. Heading No. 49.01 is to be extended to apply to:
 - (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) a pictoral supplement accompanying, and subsidiary to, a bound volume; and
 - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in Heading No. 49.08/11.

- 4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within Heading No. 49.08/11.
- 5. For the purposes of Heading No. 49.03, "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
- 6. In Heading No. 49.04/06, "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
- 7. For the purposes of Heading No. 49.08/11, "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading	Sub-heading No. and description of	F	tate of duty	У	Duration
No.	articl e	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
49.01	Printed books, booklets, brochures,	Free			
49.02]	Newspapers, journals and periodicals, whether or not illustrated.	Free			
49.03	Children's picture books and pain- ting books	Free	••		
49 · 04/06	Music, printed or in manuscript, whether or not bound or illustrated; maps and charts of all kinds (including atlases and printed globes); plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free		••	••
49·07	Unused postage, revenue and similar stamps of current or new issue in India; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books	100%		••	
49.08/11	Transfers (Decalcomanias); picture postcards, Christmas and other picture greeting cards, calendars, printed pictures and photographs; other printed matter, including trade catalogues and advertising				
	material	100%			

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

- 1. This Section does not cover:
- (a) animal brush making bristles or hair, horsehair or horsehair waste(Chapter 5);

- (b) human hair or articles of human hair (Chapter 5 or 67), except straining cloth of a kind commonly used in oil presses and the like (Heading No. 59·16/17);
 - (c) vegetable materials falling within Chapter 14;
 - (d) asbestos (Chapter 25) or articles of asbestos (Chapter 68);
 - (e) articles falling within Heading No. 30.04/03 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
 - (f) sensitised textile fabric (Chapter 37);
 - (g) monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
 - (h) woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
 - (ij) skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within Chapter 43;
 - (k) articles falling within Chapter 42 (saddlery, harness, travel goods, haversacks, handbags and the like);
 - (1) articles falling within Chapter 48 (for example, cellulose wadding);
 - (m) footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
 - (n) headgear or parts thereof falling within Chapter 65:
 - (o) hair nets of any kind (Chapter 65 or 67);
 - (p) goods falling within Chapter 67;
 - (q) abrasive-coated threads, cords or fabric (Chapter 68);
 - (r) glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70):
 - (s) articles falling within Chapter 94 (furniture and bedding); or
 - (t) articles falling within Chapter 97 (toys, games and sports requisities).
- 2. (A) Goods classifiable in any Heading in Chapters 50 to 57 and of a mixture of two or more textile materials are to be classified according to the following rules:
 - (a) goods containing more than 10 per cent. by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
 - (b) all other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
 - (B) for the purposes of the above rules:
 - (a) metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) where a Heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool), all those materials shall be treated as being one and the same;

- (c) except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
- 3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - (a) of silk, noil or other waste silk, or man-made fibres described in Note 1(b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 2 grams per metre (18,000 denier);
 - (b) of man-made fibres described in Note 1(a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gram per metre (9,000 denier);
 - (c) of true hemp or flax:
 - (i) polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 metres;
 - (ii) not polished or glazed and of a weight exceeding 2 grams per metre;
 - (d) of coir, consisting of three or more plies;
 - (e) of other vegetable fibres, of a weight exceeding 2 grams per metre; or
 - (f) reinforced with metal,

(B) Exceptions:

- (a) yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
- (b) continuous filament tow of man-made fibres and man-made fibres in slivers or rovings;
- (c) silkworm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
 - (d) metallised yarn, not being yarn reinforced with metal; and
 - (e) chenille yarn and gimped yarn.
- 4. For the purposes of this Section, "made up" means;
 - (a) cut otherwise than into rectangles;
- (b) made ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
- (c) hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) cut to size and having undergone a process of drawn thread work;
- (e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
- 5. The Headings of Chapters 50 to 57 and, except where the context otherwise requires the Headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning c Note 4 above. Chapters 50 to 57 are to be taken not to apply to goods fallic within Chapter 58 or 59.

Silk and waste silk

Heading	Sub-heading No, and description of	f Ra	te of Luty	,	Duration
Νο.	MUCE.	Standard	U.K.	Ocher Preferen- tial Areas	of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
50-01/02	Silk-worm cocoons suitable for reeling; raw silk (not thrown)	60% plus Rs. 8:80 per kilogram			December 31st, 1969
50103/07	Silk waste (including cocoons unsuitable for recling, silk noils and pulled or garnetted rags); silk yarn	60% plus Rs. 8·80 per kilogram			December 31st, 1969
50 · 08	Silk worm gut and imitation catguofsilk	nt 100%		.,	- •
50-09/10	Woven fabrics of silk including waste silk and noil silk:				
	(1) Fabrics, not elsewhere speci- fied, containing more than 90 per cent, of silk, including such fabrics embroidered with artificial silk	100% plus Rs. 18-70 per kilogram			December 31st, 1969
	 Pabrics, not elsewhere specified containing more than 10 per cen and not more than 90 per cen sulk 	t.			

CHAPTER 51

Man-made fibres (continuous)

Notes

- 1. Throughout the Schedule, "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
 - (a) by polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
 - (b) by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- 2. Heading No. 51.01/03 is to be taken not to apply to continuous filament tow of man-made fibres folling within Chapter 56.
- 3. "Yarn of man-made fibres (continuous)" $i_{\rm S}$ to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- 4. Monofil of which any cross-sectional dimension exceeds one millimetre is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in Heading No. 51.01/03 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

Heading	Sub-heading No. and description	R	ate of duty	у	Duration
No.	of article	Standard	U,K.	Other Preferen- tial Area	
(1)	(2)	(3)	(4)	(5)	(6)
51 01/03	Yarn of man-made fibres (continuous); monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	100%			
51.04	Woven fabrics of man-made fibres (continuous); including woven fabrics of monofil or strip of Heading No. 51. 01/03	100%			
 - 	Снарте				
		k 52 i textiles			
Heading	Sub-heading No. and description		Rate of d	uty	Duration
No.	of article	Standard	U.K.	Other Preferen- tial Arcas	-when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
52.02	Metallised yarn, being textile yarn spun with metal or covered with metal by any process. Woven fabrics of metal thread or of	100%	.,		
J	metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	130%			
	CHAPTER Wool and other a		<i>r</i>	<u>, , , , , , , , , , , , , , , , , , , </u>	
Heading	Sub-heading No. and description	Re	te of duty		Duration -
Nο	of article	Standard	U.K.	Other Preferen- tial Areas	vhen rates of duty are protective
(t)	(2)	(3)	(4)	(5)	(6)
53-01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or animal hair, whether or not pulled or garnetted (including pulled or				
	gainerted rags):				
	gamerted rags): (1) Not elsewhere specified .	60%	i		
	gainetted rags):	60% 40%			
3·06/10 ·	gamerted rags): (1) Not elsewhere specified .		•		

Flax and ramine

Heading. S	ub-heading N. and descripti	ion	Rate 0	Duration		
	of article Stan		U.K.	Other Preferen- tial Areas		- when rates of duty are protective
(1)	(2)		(3)	(4)	(5)	(6,
54.01/02	Flax and ramic, raw or but not spun; flax tow and ramic noils and v cluding pulled or	and waste vaste (In- garnetted		<u> </u>		
	rage)		40%	• •		• •
54.03/04	rags)		40% 6 0%	• •		••

CHAPTER 55

Cotton

Heading No.	Sub-heading No. and description	Rs	Duration		
143.	Of article	Standard	U.K.	Other Preferential Areas	when rates of duty are protective
(r)	(2)	(3)	(4)	(5)	(6)
55.01/04	Cotton, whether or not carded or combed; cotton linters and waste	40%			
55.05/06	Cotton yarn	. 60%			
55.07/09	Woven fabrics of cotton	. 100%		• •	

CHAPTER 56

Man-made fibres (discontinuous)

NOTE

In Heading No. 56:01/04, "continuous filament tow" is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) length of tow exceeding 2 metres;
- (b) twist less than 5 turns per metre;
- (c) weight per filament less than 6.6 milligrams per metre (60 denier);
- (d) in the case of filaments described in Note 1(a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent. of its length; and the total weight of the tow must be more than 1:66 grams per metre (15,000 denier); and
- (e) in the case of filaments described in Note 1(b) to Chapter 51, the total weight of the tow must be more than 0.5 gram per metre (4,500 denier).

Tow of a length not exceeding 2 metres is also to be classified in this Heading.

Heading	Sub-heading No. and description of article	Ra	te of duty	,	Duration when rates of duty are protective
No.		Standard	U.K.	Other Preferen- tial Areus	
(1)	(2)	(3)	.a,	1.5)	(6)
56.01/04	Man-made fibres (discontinuous and waste (including yarn waste and pulled or garnetted rags) or man-made fibres (continuous or discontinuous) whether or not carded or combed or otherwis prepared for spinning; continuous filament tow	f L c			
56-05/06	Yarn of man-made fil res (discorti nuous or waste).				
56-07	Woven fabrics of man-made fil res				

Other negetable textile materials; paper yarn and woven fabrics of paper yarn

Heading	Sub-heading No. and description of	Rat	Rate of duty		
No.	article	Standard	U.K.	Other Preferen- tial Areas	of duty are protec- tive
(1)	(2)	(3)	(4)	(5)	(6)
57-01/04	Hemp, jute and other vegetable texti fibres, raw or processed but not spun; tow and waste of such fibres				•
57 · 0 5 /08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn	60%			
57:09/12	Woven fabrics of hemp, of jute of other vegetable textile fibres; woven fabrics of paper yarn				

CHAPTER 58

Carpets, mats, matting and tapestries; and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery

NOTES

- 1. The Headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within Heading No. 58.04/10.
- 2. In Heading No. 58:01/03, "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. This Heading is to be taken not to apply to felt carpets, which fall within Chapter 59.
 - 3. For the purposes of Heading No. 58:04/10, "narrow woven fabrics" means:
 - (a) woven fabrics of a width not exceeding 30 centimetres, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges;

- (b) tubular woven fabrics of a flattened width not exceeding 30 centimetres; and
- (c) bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

Narrow woven fabrics in the form of fringes are to be treated as falling within this Heading.

- 4. Heading No. 58.04/10 is to be taken to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within Heading No. 59.01/15.
- 5. In Heading No. 58.04/10, "embroidery" means inter alia embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The Heading is to be taken not to apply to needlework tapestry (Heading No. 58.01/03).
- 6. The Headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading No.	Sub-heading No. and description of article	Rate of duty		Duration		
140.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
						
58 01/03	Carpets, carpeting, rugs, mats an matting (made up or not); tapestries					

CHAPTER 59

Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial usc

- 1. For the purposes of this Chapter, "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and Heading No. 58.04/10, the braids and trimmings in the piece, the tulle and other net fabrics and lace of Heading No. 58.04/10 and the knitted and crocheted fabrics of Chapter 60.
- 2. In Heading No. 59:01/15, "impregnated and coated textile fabrics" is to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59:01/15 is also to be taken not to apply to:
 - (a) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (b) fabrics covered with flock, dust, powdered cork of the like and bearing designs resulting from these treatments; or
 - (c) fabrics finished with normal dressings having a basis of amylaceous or similar substances.
 - 3. Heading No. 59.16/17 is to be taken not to apply to:
 - (a) transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or

- (b) transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (Heading No 40.05/16).
- 4. In Heading No. 59 16/17, the expression "textile fabrics and textile articles, of a kind commonly used in machinery or plant" is to be taken to apply to the following goods which are to be taken as not falling within any other Heading of Section XI:
 - (a) textile products (other than those having the character of the products of Chapter 59), the following only:
 - (i) textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material; of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) bolting cloth;

- (iii) straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
- (iv) woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
- (v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
- (vi) textile fabrics of the metallised yarn falling within Heading No. 52:01, of a kind commonly used in paper-making or other machinery;
- (vii) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) textile articles (other than wicks, textile hosepiping and transmission, conveyor or elevator belts or belting) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Heading No.	Sub-heading No. and description of article	Ra	Duration		
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protec- tive
(1)	(2)	(3)	(4)	(5)	(6)
59-01/15	Wadding, felt, bonded fibre fabrics, twine, cordage, ropes and cables, and articles thereof (including nets and netting); impregnated and coated textile fabrics, elastic fabrics, wicks and textile hosep:p-ing	100%		••	
59• 16/17	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material; textile fabrics and textile articles, of a kind commonly used in machinery			-	

Knitted and crocheted goods

Notes

- 1. This Chapter does not cover:
 - (a) crochet lace of Heading No. 58:04/10:
 - (b) knitted or crocheted goods falling within Chapter 59:
- (c) corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (Chapter 61);
 - (d) old clothing or other articles falling within Heading No 63.01; or
- (e) orthopaedic appliances, surgical belts, trusses or the like (Heading No. 90·19).
- 2. This Chapter is to be taken to apply to:
- (a) articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric; and
- (b) knitted or crocheted fabric shaped for making the goods referred to in (a) above.
- 3. This Chapter includes goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
 - 4. For the purposes of this Chapter;
 - (a) "elastic" means consisting of textile materials combined with rubber threads; and
 - (b) "rubberised" means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

Heading No.	Sub-heading No. and description of article		Duration when rates		
No.	arricle	Standard	U.K.	Other Preferen- tial Areas	of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)

60.01/06 Knitted or crocheted fabric, whether or not elastic or rubberised; undergarments and outer garments, gloves, stockings and the like, knitted or crocheted, or made of knitted or crocheted fabric

100%

CHAPTER 61

Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods

- 1. This Chapter applies to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of Heading No. 58 04/10, tulle or other net fabrics and lace) or of fabric of metal thread, but does not apply to articles of knitted or crocheted material other than corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like.
 - 2. This Chapter does not cover:
 - (a) old clothing or other articles falling within Heading No. 63.01; or
 - (b) orthopaedic appliances, surgical belts, trusses or the like (Heading No. $90 \cdot 19$).

3. This Chapter applies also to unfinished or incomplete articles of the kind described therein and to shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making corsets and like articles referred to in Note 1 above.

Heading	Sub-heading No. and description of article	I	Descrition		
No.		Standard	U.K.	Other Preferen- tial Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
61.01/11	Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods falling within Chapter 60	100%			

CHAPTER 62

Other made up textile articles

Notes

- 1. This Chapter applies to the articles of the kind described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of Heading No. 58:04/10, not being knitted or crocheted goods.
- 2. This Chapter does not cover goods falling within Chapter 58, 59, 61 or Heading No. $63 \cdot 01$.

Heading 7	Sub-heading No. and description of article	F	Duration when rates		
No.		Standard	U.K.	Other Preferen- tial Areas	of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
62.01/05	Other made up textile articles including travelling rugs, blankets, household linen, curtains and other furnishing articles, sacks and bags, tarpaulins, tents and camping goods.			••	

CHAPTER 63

Old clothing and other textile articles; rags

Heading No.	Sub-heading No. and description of article	Ra	Duration		
		Standard	U.K	Other Preferen- tial Areas	when rates of duty are protec- tive
(1)	(2)	(3)	(4)	(5)	(6)
8 7.41 · 63·01 · □	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within Chapter 58), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk packings	100%			

Heading	Sub-heading No. and description of	Re	te of duty	,	Duration when rates of duty are protec- tive
No.	article	Standard	U.K.	Other Preferen- tial Areas	
(1)	(2)	(3)	(4)	(5)	(6)
63.03	Used or new rags, scrap twine, cor- dage, rope and cables and worn out articles of twine, cordage, rope or cables	40%			

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES

- 1. This Chapter does not cover:
- (a) footwear, without applied soles, knitted or crocheted (Chapter 60) or of other textile fabric (except felt or bonded fibre fabric) (Chapter 62);
 - (b) old footwear falling within Heading No. 63.01;
 - (c) articles of asbestos (Chapter 68);
- (d) orthopaedic footwear or other orthopaedic appliances, or parts thereof (Heading No. 90.19); or
 - (e) toys and skating boots with skates attached (Chapter 97),
- 2. In this Chapter, "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate Headings) or buttons or other goods falling within Heading No. 98.01/02.

Heading No.	Sub-heading No. and description of article	R	Rate of duty			
No.		Standard]	U.K.	Other Preferen- tial Areas	when rates of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
64.01/06	Footwear, all sorts, of any material except asbestos and parts thereof of any material except asbestos or metal; gaiters, spats, leggings, puttees, cricket pads, ahin-guards and similar articles, and parts thereof					

CHAPTER 65

Headgear and parts thereof

Note

This Chapter does not cover:

(a) old headgear falling No. 63.01;

- (b) hair nets of human hair (Chapter 67);
- (c) asbestos headgear (Chapter 68); or
- (d) dolls' hats or other toy hats, or carnival articles of Chapter 97.

Heading No.	I Sub-heading No. and description of article	Rate	Duration when rates		
No.		Standard	U.K.	Orher Preferen- tial Areas	of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
65-01/07	Headgear and parts thereof including hair nets	100%			

CHAPTER 66

Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof

- 1. This Chapter does not cover:
 - (a) measure walking-sticks or the like (Heading No. 90.16):
- (b) firearm-sticks, sword-sticks, loaded walking sticks or the like (Chapter 93); or
- (c) goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
- 2. This Chapter does not apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within this Chapter are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Sub-heading No. and description of article	Rate of duty			Dura. on
		Standard	U.K.	Other Preferen- tial Areas	
(1)	(2)	(3)	(4)	(5)	(6)
66.01/03	Umbrellas and sunshades, all sorts; walking-sticks and the like; parts, fittings, trimmings and accessories of the foregoing	F 7000/	• •		

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans

Note

This Chapter does not cover:

- (a) straining cloth (Heading No. 59.16/17);
- (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) footwear (Chapter 64);
- (d) headgear (Chapter 65);
- (e) feather dusters, powder-puffs or hair sieves (Chapter 96);
- (f) toys, sports requisites or carnival articles (Chapter 97);

- (g) goods (for example, bedding) in which feathers or down constitute only filling or padding;
- (h) articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
 - (ij) articles of glass (Chapter 70); or
- (k) artificial flowers, foliage or fruit of pottery, stone, metal, wood, or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration
		Standard	Ú.K.	Other Prefer- ential Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
67.01/05	Skins and other parts of birds with their feathers or down; prepared feathers and down and articles made of feathers or of down; arti- ficial flowers; human or anima hair, worked; articles of human hair; wigs and the like, and anima hair prepared for use in making them; fans (non-mechanical)	l s - 1 1			

SECTION XIII

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials

NOTE

This Chapter does not cover:

- (a) goods falling within Chapter 25;
- (b) coated or impregnated paper falling within Chapter 48 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
 - (d) articles falling within Chapter 71;
 - (e) tools or parts of tools, falling within Chapter 82;
 - (f) lithographic stones of Heading No. 84.34;
- (g) electrical insulators or fittings of insulating material falling within Heading No. 85·18/27;
 - (h) dental burrs (Heading No. 90.17/18);
 - (ij) goods falling within Chapter 91 (for example, clocks and clock cases);
 - (k) articles falling within Chapter 95;

- (1) toys, games or sports requisites (Chapter 97);
- (m) goods falling within Headings Nos. 98:01/02 and 98:03/09 (for example, buttons, slate pencils or drawing slates); or
 - (n) works of art, collectors' pieces or antiques (Chapter 99).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration
		Standard	U.K.	Other Prefer- ential Areas	 when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
68· 01/16	Articles of natural or artificial stone, agglomerated natural or artificial abrasives, of plastering material of cement, of concrete, of asbestos of asbestos-cement or cellulos fibre-cement, or of mica; article of vegetable materials agglomerate with mineral binders; mineral wools; expanded mineral materials articles of other mineral substance not elsewhere specified or included	1 5 6 8 1 1 1 1 1 8			
	(I) Not elsewhere specified	60%			
	(2) Grinding stones, grinding whee and the like, of natural stone, of agglomerated natural or artificial abrasives, and segments or othe finished parts of such stones and wheels but excluding hand polish ing stones, whetstones, oilstone	f 1 r 1 -			
	ing stones, whetstones, oilstone and hones	s, 40 %			

Ceramic products

- 1. The Headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04|08, 69.09 and 69.10|14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.
 - 2. This Chapter does not cover:
 - (a) goods falling within Chapter 71 (for example, imitation jewellery);
 - (b) cermets falling within Chapter 81;
 - (c) electrical insulators or fittings of insulating material falling within Heading No. 85·18/27;
 - (d) artificial teeth (Heading No. 90.19);
 - (e) goods falling within Chapter 91 (for example, clocks and clock cases);
 - (f) toys, games or sports requisites (Chapter 97);
 - (g) smoking pipes, buttons or other articles falling within Chapter 98; or
 - (h) original statuary, collectors' pieces or antiques (Chapter 99).

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration
		Standard	U.K.	Other Prefer- ential Areas	- when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(3)	(6)
69·01/02	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths; refractory bricks, blocks, tiles and similar refractory constructional goods	60 %			
69·03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods)	60%			••
69•04/08	Building bricks, roofing tiles, hearth and wall tiles and other cons- tructional goods; piping, conduits and guttering (including angles, bends and similar fittings)	100%			
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	60%			
59·10/14	Other articles including sanitary fittings, tableware and domestic-ware	100%			

Glass and glassware Notes

- 1. This Chapter does not cover:
 - (a) ceramic enamels (Heading, No. 32.04/12);
 - (b) goods falling within Chapter 71 (for example, imitation jewellery);
 - (c) electrical insulators or fittings of insulating material falling within Heading No. 85 18/27;
 - (d) hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
 - (e) toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of that Chapter); or
 - (f) buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling, within Chapter 98.
- 2. For the purposes of the Schedule, "glass" is to be taken to extend to fused quartz and fused silica.

Heading No.	Sub-heading No. and description article	of	Rate of duty			Duration
			Standard	U.K.	Other Prefer- ential Areas	when rates of duty are protective
(I)	(2)		(3)	(4)	(5)	(6)
70.01/16	Glass and glassware, including of the conveyence or the		<u> </u>		(5)	(6)

70.01/16 Glass and glassware, including containers for the conveyance or packing of goods, envelopes for electric lamps, inners for vacuum

Heading No.	Sub-heading No. and description of article	Rate of duty			Duration
		Standard !	U.K.	Other Preferen- tial Areas	 when rates of duty are protec- tive
(1)	(2)	(3)	(4)	(5)	(6)
70·01/16 —Contd.	flasks, articles of stationery, illuminating glassware, optical elements of glass not optically 'worked nor of optical glass, clock and watch glasses and bricks, tiles, slabs and similar articles of a kind commonly used in building.	100%			
70 · 17/18	Laboratory, hygienic and pharma- ceutical glassware, whether or not graduated or calibrated; glass ampoules; optical glass and ele- ments of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	60•⁄₀		.,	
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glasswares, and articles of glassware made therefrom; glass cubes and small glass plates, for decorative purposes, artifical eyes, of glass, excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini)	100%			
70•20	Glass fibre (including wool), yaris, fabrics, and arricles made therefrom	60%	• •		
70.21	Other articles of glass	1CU%			

SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery

NOTES

- 1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) of pearls or of precious or semi-precious stones (natural, synthetic, or reconstructed), or
- (b) of prectious metal or of rolled precious metals, are to be classified within this Chapter and not within any other Chapter.
 - 2. This Chapter does not cover:
 - (a) amalgams of precious metal, and colloidal precious metal (Chapter 28);
 - (b) sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
 - (c) goods falling within Chapter 32 (for example, lustres);
 - (d) handbags and other articles falling within Chapter 42;
 - (e) goods of Chapter 43;

- (f) goods falling within Section XI (textiles and textile articles):
- (g) footwear (Chapter 64) and headgear (Chapter 65);
- (h) umbrellas, walking-sticks and other articles falling within Chapter 66;
- (ij) fans and hand screens of Chapter 67;
- (k) coin (Chapter 72 or 99);
- (l) abrasive goods falling within Chapter 68 or 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
 - (m) goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
 - (n) arms or parts thereof (Chapter 93);
 - (o) articles covered by Note 2 to Chapter 97;
 - (p) articles falling within Chapter 98 other than buttons, studs, cuff-links, combs, hair-slides and the like; or
 - (q) original sculptures and statuary and collectors' pieces (Heading No. 99.04/05) and antiques of an age exceeding one hundred years (Heading No. 99.06) other than pearls or precious or semi-precious stones.
 - 3. (a) "Pearls" is to be taken to include cultured pearls.
- (b) "Precious metal" means silver, gold, platinum and other metals of the platinum group, namely, iridium, osmium, palladium, rhodium and ruthenium.
- 4. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent., by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) an alloy containing two per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum;
 - (b) an alloy containing two per cent, or more, by weight, of gold but no platinum, or less than two per cent., by weight, of platinum, is to be treated only as an alloy of gold;
 - (c) other alloys containing two per cent. or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

- 5. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with Note 4 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
- 6. "Rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hotrolling or similar mechanical means a covering of precious metal. This expression is also to be taken to cover base metal inlaid with precious metal.
- 7. (a) In Heading No. 71·12/15, "jewellery, goldsmiths' and silversmiths' wares and other articles of precious metal or rolled precious metal and parts thereof" does not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims). "Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)" does

not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

- (b) For the purposes of this Heading, "jewellery" means:
- (i) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (ii) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- (c) For the purposes of this Heading, "goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 8. For the purposes of Heading No. 71·16, "imitation jewellery" means articles of jewellery within the meaning of paragraph (b) (i) of Note 7 above (but not including buttons, studs, cuff-links, dress combs, hair-slides or the like of Headings Nos. 98·01/02 and 98:12/14), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
 - (a) wholly or partly of base metal, whether or not plated with precious metal; or
 - (b) of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
- 9. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading No. and description of article	R	late of duty	7	Duration
140.	aruce -	Standard	U.K.	Other Prefer- ential Areas	 when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport):				
	(I) Real pearls, raw or unworked'.	40%	••	••	••
	(2) Cultured pearls, raw or unworked.	40%			
	(3) Real and cultured pearls, worked.	60%			
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones tempo- rarily strung for convenience of transport):				
	(I) Emeralds, sapphires and rubies, unworked or uncut	40%		• •	
	(2) Diamonds, unworked or uncut, including sawn diamonds which require further cutting or faceting, but excluding indus-				
	trial diamonds	40%	• •	• (••

Heading	Sub-heading No. and description of	Ra	te of duty		Duration
No.	article	Standard	U.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
71 · 02 —contd	(3) Industrial diamonds	40%		••	••
	(4) Precious and semi-precious stones not elsewhere specified, un- worked	40%			
	(5) Precious and semi-precious stones, cut or otherwise worked	60%		••	••
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).	60%	••	••	
71•04	Dust and powder of natural or synthe- tic precious or semi-precious stones	60%		••	••
71· 05/11	Precious metals, namely, silver, gold and platinum and other metals of the platinum group, rolled precious metals, silver gilt and plati- num plated gold or silver, un- wrought or semi-manufactured; jewellers' sweepings and other waste and scrap of precious metal:	-			
	(I) Not elsewhere specified	100%		••	••
	(2) Platinum and other metals of the platinum group	60%	• •	••	••
71-12/15	Jewellery, goldsmiths' and silversmiths' wares and other articles, of precious metal or rolled precious metal, and parts thereof; articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	* 00.07			
71.16	Imitation jewellery	100%	••	•••	••

Coin

Note

This Chapter does not cover collectors' pieces (Heading No. 99.04/05)

Heading No.	Sub-heading No. and description of article				
		Standard	U. K.	Other Prefer- ential Areas	Duration when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
72.01	Coin:				1
	(1) Not elsewhere specified	100%	• •		• •
	(2) Current coin of the Government of India	T/400	••		••

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL NOTES

1. This Section does not cover:

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder falling within Heading No. 32.04/12 or 32.13;
 - (b) ferro-cerium or other pyrophoric alloys (Chapter 36);
 - (c) headgear or parts thereof falling within Chapter 65;
- (d) frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within Chapter 66;
- (e) goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) assembled railway or tramway track (Heading No. 86:10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (ij) lead shot prepared for ammunition (Chapter 93) or other articles falling within Section XIX (arms and ammunition);
 - (k) articles falling within Chapter 94 (furniture and mattresses supports);
 - (1) hand sieves (Chapter 96);
- (m) articles falling within Chapter 97 (toys, games and sports requisites); or
- (n) buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.
- 2. Throughout this Schedule, "parts of general use" means:
- (a) goods described in Headings Nos. 73·20, 73·25, 73·26, 73·29, 73·31 and 73.32 and similar goods of other base metals;
- (b) springs and leaves for springs, of base metal, other than clock and watch springs (Chapter 91); and
 - (c) goods described in Sub-heading No. 83.01/15(1).

In Chapters 73 to 82, parts of general use as defined above will be classified under the above mentioned Headings or Sub-headings and not under the Headings applicable to the complete article of which they may be parts. This does not, however, apply to specialised parts of chains of iron or steel or copper.

Subject to the preceding paragraph and the Note to Chapter 83, the Headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of alloys:

- (a) an alloy of base metals containing more than 10 per cent, by weight of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals;
- (b) ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under Headings Nos. 73.02 and 74.01/02, respectively;
- (c) any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (d) an alloy, not being a ferro-alloy or a master alloy, composed of base metals of this Section and of elements not falling within this Section is to be

treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

- (e) in this Section, "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.
- 4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
 - 5. Classification of composite articles:

except where the Headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this rurpose:

- (a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and
- (b) an alloy 1s regarded as being entirely composed of that metal as an alloy of which, by virtuo of Note 3, it is classified.
- 6. For the purposes of this Section, "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

CHAPTER 73

Iron and steel and articles thereof

Notes

- 1. In this Chapter, the following expressions have the meanings hereby assigned to them:
 - (a) pig iron and cast iron (Heading No. 73.01):
 - a ferrous product containing, by weight, 1.9 per cent. or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15 per cent. phosphorus, not more than 8 per cent. silicon, not more than 6 per cent. manganese, not more than 30 per cent. chromium, not more than 40 per cent. tungsten, and

an aggregate of not more than 10 per cent. of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels" containing, by weight, 1.9 per cent. or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate Headings;

- (b) spiegeleisen (Heading No. 73.01):
- a ferrous product containing, by weight, more than 6 per cent. but not more than 30 per cent. of manganese and otherwise conforming to the specification at (a) above;
- (c) ferro-alloys (Heading No. 73.02):

alloys of iron which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8 per cent. of silicon, or more than 30 per cent. of manganese, or more than 30 per cent. of chromium, or more than 40 per cent. of tungsten, or a total of more than 10 per cent. of other alloy elements (aluminium, titanium, vanadium, molybdonum, niobium or other elements except copper),

and which do not contain, by weight, more than 90 per cent. (92 per cent. in the case of ferro-alloys containing manganese but no silicon or 96 per cent. in the case of ferro-alloys containing silicon) of non-ferrous alloy elements;

(d) alloy steel (Heading No. 73.15):

steel containing, by weight, one or more elements in the following proportions:

more than 2 per cent. of manganese and silicon, taken together, or

- 2.00 per cent. or more of manganese, or
- 2.00 per cent. or more of silicon, or
- 0.50 per cent. or more of nickel, or
- 0.50 per cent. or more of chromium, or
- 0.10 per cent. or more of molybdenum, or
- 0.10 per cent. or more of vanadium, or
- 0.30 per cent. or more of tungsten, or
- 0.30 per cent. or more of cobalt, or
 - 0.30 per cent. or more of aluminium, or
 - 0.40 per cent. or more of copper, or
 - 0.10 per cent, or more of lead, or
 - 0.12 per cent. or more of phosphorus, or
 - 0.10 per cent. or more of sulphur, or
- 0.20 per cent, or more of phosphorus and sulphur, taken together, or
 - 0:10 per cent. or more of other elements, taken separately;
- (e) high carbon steel (Heading No. 73.15):

steel containing, by weight, not less than 0.60 per cent. of carbon and having a content, by weight, less than 0.04 per cent. of phosphorus and sulphur taken separately and less than 0.07 per cent. of these elements taken together;

- (f) puddled bars and pilings (Heading No. 73:06/07):
 - products for rolling, forging or re-melting obtained either:
 - (i) by shingling balls or puddled iron to remove the slag arising during puddling, or
 - (ii) by roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron;
- (g) ingots (Heading No. 73.06/07):

products for rolling or forging obtained by casting into moulds;

(h) blooms and billets (Heading No. 73.06/07):

semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one-quarter of the width;

(ij) slabs and sheet bars (including tinplate bars) (Heading No. 73.06/07):

semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimetres and of such dimensions that the thickness does not exceed one-quarter of the width;

(k) coils for re-rolling (Heading No. 73.08):

coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilograms per piece;

(1) universal plates (Heading No. 73.09);

products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres;

(m) hoop and strip (Heading No. 73:12);

rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one-tenth of the width, in straight strips, colls or flattened coils;

(n) sheets and plates (Heading No. 73.13):

rolled products [other than coils for re-rolling as defined in paragraph (k) above] of any thickness and, if in rectangles, of a width exceeding 500 millimetres.

Heading No. 73.13 is to be taken to apply inter alia to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings;

(o) wire (Heading No. 73:14):

cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres. In the case of Headings Nos. 73·25, 73·26 and 73·27/28, however, 'wire' is deemed to include rolled products of the same dimensions;

(p) bars and rods (including wire rod) (Heading No. 73.10):

products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition;

(q) hollow mining drill steel (Heading No. 73.10):

steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one-third of the greatest external dimension. Other steel hollow bars are to be treated as falling within Heading No. 73·17/19;

(r) angles, shapes and sections (Heading No. 73:11):

products, other than those falling within Heading No. 73·16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (0) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. Headings Nos. 73:06/07 to 73:14 are to be taken not to apply to goods of alloy or high carbon steel (Heading No. 73.15).

3. Iron and steel products of the kind described in any of the Headings Nos. 73.06/07 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

Heading	Sub-heading No. and description of article -]	Rate of dut	y	Duration	
No.		Standard	U, K.	Other Prefer- ential Areas	when rate of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	40%				
73.02	Ferro-alloys	40%				
73·03/05	Scrap, waste metal, shot and angular grit (whether or not graded); wire pellets, iron or steel powders; sponge iron or steel	40%				
73 · 06/07	Puddled bars, pilings, ingots, blocks, lumps and similar forms, blooms, billets, slabs and sheet bars (in- cluding timplate bars), of iron or steel; pieces roughly shaped by forgings, of iron or steel:					
	(1) Notelsewhere specified .	40%	• •		••	
	(2) Pieces roughly shaped by forging, of iron or steel	60%			••	
73·08	Iron or steel coils for re-rolling.	40%				
73.09	Universal plates of iron or steel	40%				
73 · 10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold- finished (including precision- made); hollow mining drill steel.	40%			••	
73·11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements.	40%			••	
73 · 12	Hoop and strip, of iron or steel, hot- rolled or cold-rolled	40%			••	
73 · 13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:					
	(1) Not elsewhere specified	40%				
	(2) Tinned sheets and plates	40%				
73 · 14	Iron or steel wire, whether or not coated, but not insulated	40%				
73.12	Alloy steel and high carbon steel in the forms mentioned in Headings Nos. 73.06/07 to 73.14:					
	(1) Not elsewhere specified	article be	had the een made f alloy stee	imported rom steel		

Heading No.	Sub-healing No. and description of	F	Rate of duty			
140.		Standard	U.K.	Other Prefer- ential Areas	when rates of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
73· 15 —contd.	(2) High carbon steel strip of thick- ness 0.5 millimetre or less	60%	50%	••		
	(3) Coils for re-rolling, sheets and plates, of stainless steel	100%				
	(4) Grain-oriented electrical steel sheets and strip	r-* 40%		••	••	
73 · 16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	[40%	••		عدد	
73 · 17/19	Tubes and pipes and blanks therefor, of iron or steel:					
	(1) Not elsewhere specified	60%	••		••	
	(2) Drilling tubes and pipes and blanks therefor	40%	••	• •	••	
	(3) Tubes and pipes for boilers falling within Heading No. 84 01/02 and blanks therefor	40%				
	(4) Tubes and pipes sheathed or lined with corrosion-resisting material, such as glass, rubber and plastic	40%			••	
73-20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	60%	••			
73.51	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	40%	••	848		
73 · 22/23	Reservoirs, tanks, vats, casks, drums, cans, boxes and similar containers for any material, of iron or steel.	6 °%				
73. 24	Compressed gas cylinders and similar pressure containers, of iron or steel	40 %	••	••	••	
73*25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	60%	50%	••		
3.26	Barbed iron or steelwire; twisted hoop or single flat wire, barbed or	-				

Heading	g	1	Rate of dut	У	Duration
No.	article	Standard	U.K.	Other Prefer- ential Areas	- when rate of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
73 · 26 —contd.	not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	60%	50%		
73 · 27/28	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal of iron or steel	60%	••	••	٠.
73.29	Chain and parts thereof, of iron or				
	steel: (1) Not elsewhere specified	60%	٠.		• •
	2) Mooring chains	40%			,,,
73 · 30	Anchors and graphnels and parts Thereof, of iron or steel	40%		• •	••
73·31	Nails, tacks, taples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not 'including such articles with heads of copper	60%			,,
73·32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	60 %			
73:33/40	Other articles of iron or steel:				
	(1) Not elsewhere specified	100%			
	(2) Springs and leaves for springs.	60%			••
	(3) Rough or semi-finished castings	6 0%			• •
	(4) Semi-finished forgings	60%			

Copper and articles thereof

Notes

1. For the purposes of Heading No. 74:01/02, "master alloys" means alloys [except copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus] of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

[Copper phosphide (phosphor copper) containing more than 8 per cent. by weight of phosphorus falls within Chapter 28 and not within this Chapter].

2. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) wire (Heading No. 74.03):

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

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(b) wrought bars, rods, angles, shapes and sections (Heading No. 74.03):

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or descaling);

(c) wrought plates, sheets and strip (Heading No. 74.04/05):

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres and of which the thickness exceeds 0.15 millimetre but does not exceed one-tenth of the width.

Heading No. 74.04/05 is to be taken to apply inter alia to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

3. Heading No. 74:07/08 is to be taken to apply inter alia to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, colled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.07/08 is to be taken to apply inter alia to tube and pipe fittings which have been similarly treated.

Heading No.	Sub-heading No. and description of	R	Rate of duty			
140.	article .	Standard	U.K.	Other Prefer- ential Areas	- when rates of duty are pro- tective	
(t)	(2)	(3)	(4)	(5)	(6)	
74.01/03	Copper matte; unwrought copper (refined or not); copper waste and scrap; master alloys	40%				
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:					
	(1) Not elsewhere specified .	60%				
	(2) Bars, rods, angles, shapes. Sections and wire of unalloyed copper	60%	50%		••	
74-04/05	Wroaght plates, sheets, strip and foil, of copper	60%			4 1	
74.06	Copper powders and flakes	60%				
74.07/08	Tubes and pipes and blanks there- for, of copper; hollow bars of copper; tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:					
	 (1) Not elsewhere specified (2) Tubes and pipes and blanks therefor, and hollow bars, of nominal hore exceeding 19 milh- 	60 %				
	metres	40%				
71-09/19	Other articles of copper .	60%				

CHAPTER 75

Nickel and articles thereof

Notes

 In this Chapter, the following expressions have the meanings hereby assigned to them. (a) wire (Heading No. 75.02);

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres.

(b) wrought bars, rods, angles, shapes and sections (Heading No. 75 02):

rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or descaling);

(c) wrought plates, sheets and strip (Heading No. 75:03):

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one-tenth of the width.

Heading No. 75.03 is to be taken to apply inter alia to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 75.04/06 is to be taken to apply inter alia to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of	Rat	Rate of duty		
	article	Standard	U.K.	Other Prefer- ential Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
75.01	Nickel mattes, nickel spens and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	40%	••		
75:02	Wrought bars, rods, angles, shapes and sections, of nickel, nickel wire	60%		••	••
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	6 0%		* 1	
75:04/06	Other articles of nickel	60%			• •

CHAPTER 76

Aluminium and articles thereof

Notes

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) wire (Heading No. 76.02):

rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) wrought bars, rods, angles, shapes and sections (Heading No. 76.02):

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which.

if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or descaling);

(c) wrought plates, sheets and strip (Heading No. 76.04):

flat-surfaced, wrought products (colled or not) of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness exceeds 0.20 millimetre but does not exceed one-tenth of the width.

Heading No. 76.03/04 is to be taken to apply inter alia to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

2. Heading No. 76.06/07 is to be taken to apply inter alia to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned; also to tube and pipe fittings which have been similarly treated.

Heading No.	Sub-heading No. and description of article	Ra	Rate of duty			
	artigle	Standard	U.K	Other Prefer- ential Areas	when rates of duty are pro- tective	
(t)	(2)	(3)	(4)	(5)	(6)	
76-01	Unwrought aluminium; aluminium waste and scrap:					
	(1) Not elsewhere specified .	40%		••		
	(2) Unalloyed aluminium in any crude form, including ingots, blocks, slabs, billets, wire bars, shots and pellets.	20%		_	December- 31st, 1971	
7 6 ·02	Wrought bars, rods, angles, shapes and sections of aluminium; alu- minium wire	60 %	••		••	
76-03/04	Wrought plates, sheets, and strip of aluminium; aluminium foil:					
	(1) Not elsewhere specified	60%				
	(2) Wrought plates, sheets, strip and foll, of unalloyed aluminium	27 1 %			December- 31st, 1971	
76-05	Aluminium powders and flakes .	60%		••		
76·06/07	Tubes and pipes and blanks therefor, of aluminium; hollow bars of alu- minium; tube and pipe fittings (for example, joints, elbows, sockets					
	and flanges), of aluminium	50%	••		* *	
76-08/16	Other articles of aluminium	60%				

CHAPTER 77

Magnesium and beryllium and articles thereof

Heading No.	Sub-heading No. and description of article	F	Duration		
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
				_	
(1)	(2)	(3)	(4)	(5)	(6)
77.01/03	Magnesium unwrought or wrought, and articles of magnesium	40%			
77*04	Beryllium unwrought or wrought, and articles of beryllium	40%			

CHAPTER 78

Lead and articles thereof

Notes

- 1. In this Chapter, the following expressions have the meanings hereby assigned to them:
 - (a) wrought bars, rods, angles, shapes and sections (Heading No. $78\cdot02/06$):

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

(b) wrought plates, sheets and strip (Heading No. 78:02/06):

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 grams per square metre.

This Heading is to be taken to apply inter alia to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings

2. Heading No. 78.02/06 is to be taken to apply inter alia to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Sub-heading No. and description of article]	Duration		
		Stan	dard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)		(3)	(4)	(5)	(6)
78·01	Unwrought lead (including argenti- ferous lead); lead waste and scrap:		MU-11 FE	-		
	(1) Not elsewhere specified .		60%			
	(2) Unalloyed lead, unwrought .		40%			
78.02/06	Lead wrought and articles of lead		60 %			

Zinc and articles thereof

Note

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) wire (Heading No. 79.02);

rolled, extruded or drawn products of solid section of any crosssectional shape, of which no cross-sectional dimension exceeds 6 millimetres;

(b) wrought bars, rods, angles, shapes and sections (Heading No. $79 \cdot 02$):

rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

(c) wrought plates, sheets and strip (Heading No. 79:03):

flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres, and of which the thickness does not exceed one-tenth of the width.

Heading No. 79.03 is to be taken to apply inter alia to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other Headings.

Heading	Sub-heading No. and description of article	F	Rate of duty			
No.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
79. OI	Unwrought zinc; zinc waste and scrap:					
	(1) Not elsewhere specified .	60%	• •	• •	• •	
	(2) Unalloyed zinc, unwrought .	40%	1.4	• •	• •	
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	60%	• •	••	••	
79.03	Wrought plates, sheets and strip of zine; zine foil; zine powders and flakes	40%	• •	- •	••	
79.04/06	Other articles of zinc	60%		• •		

CHAPTER 80

Tin and articles thereof

Heading No.	Sub-heading No. and description of article		Rate of duty			
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
80.01	Unwrought tin; waste and scrap:	·				
	(I) Not elsewhere specified .	60%				
	(2) Unalloyed tin, unwrought .	40%		٠.		
80.02/06	Tin wrought and articles of tin .	60%				

Other base metals employed in metallurgy and articles thereof

Note

This Chapter covers, in addition to tungsten, molybdenum and tantalum, the following base metals; bismuth, cadmium, cobait, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium and zirconium. The Chapter also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy and cermets.

Heading No.	Sub-heading No. and description of article	Ra	Duration		
		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
81.01/04	Tungsten, molybdenum, tantalum and other base metals, wrought or unwrought, and articles thereof:				
	(I) Not elsewhere specified .	60 6			* 1
	(2) Unalloyed tungsten, molybdenum, tantalumand other base metals, unwrought	40%	••		

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof

NOTES

- 1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in Heading No. 82.07 and handles of base metal falling within Heading No. 82.08/15, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) base metal;
 - (b) metallic carbides;
 - (c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
 - (d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2. Parts of base metal of the articles falling in the Headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (Heading No. 84.45/48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Recognisable blanks of the articles falling in the Headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks.

Cutting plates for electric hair elippers and blades and heads for electric shavers are to be classified under Heading No. 82:08/15.

3. Sets (other than manipule or chiropody sets—Heading No. 82.08/15) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different Headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

1. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading	Sub-heading No. and description of arricle	Ra	te of duty	у	Duration when rates
No.	arrete	Standard	U.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
82.01/04	Hand tools (for example, spades, hoes, hewing tools, scythes and hay knives) of a kind used in agriculture, horticulture or forestry; saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades); hand tools, not falling within any other heading of this Chapter, including mounted glaziers diamonds, pliers, tinmen's snips, bolt croppers, perforating punches, spanners and wrenches (other than tap wrenches), files and rasps; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)	60%			
82-05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:				
	(1) Not elsewhere specified .	60%	••	• •	••
	(2) Forming tools; rock drilling bits	40%	• •	• •	••
8 2· 06	Knives and cutting blades, for ma- chines or for mechanical appliances	The rate applicable to the machine or mechanical appliance with which the knife or the cutting blade is designed to be used.		••	
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	60%			
8 2 · 08/15	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilograms and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink; knives (other than				

Heading No.	Sub-heading No. and description of	F	tate of du	ty	Duration when rates of duty are protective
140.	article	Standard	U.K.	Other Preferen- tial Areas	
(I	(2)	(3)	4	(5)	(6)
82:08/15 contd.	those falling within Heading No. 82.06), scissors, knife and scissor blades, and other articles of cutlery (including spoons, forks, ladles and similar kitchen or tableware); razor or razor blades (including razor blade blanks, whether or not in strips); manicure and chiropody sets and appliances; handles of base metal for any of the above articles	100%			

Miscellaneous articles of base metal

NOTE

In this Chapter, a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in Heading No. 73.25, 73.29, 73.31, 73.32 or springs and leaves for springs, of iron or steel, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Heading	Sub-heading No. and description of	H	Rate of du	ty	Durations	
No.	article	Standard	U.K.	Other Preferen- tiel Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
83.01/12	Miscellaneous articles of base metal:					
	(1) Locks all sorts (including frames incorporating locks, for handbags, trunks or the like) and parts thereof; lock keys; fittings and mountings of a kind suitable for furniture, doors, staircases, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); hat-racks, hat-pegs, brackets and the like; lamps and lighting fittings, and parts there-of (excluding articles falling within Chapter 85); fittings (for example, clasps, buckles, hooks, eyes and eyelets) of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets; photograph, picture and similar frames; mirrors of base metal; sign-plates, name-plates, numbers, letters and other signs (2) Safes, strong-boxes, strong-rooms (including linings and doors thereof); cash and deed boxes and the like; office equip-			••	**	

Heading	Sub-heading No. and description of	1	Rate of duty			
No.	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
83·01/15 contd.	ment (for example, filing cabinets, racks, sorting boxes; paper trays and paper rests) other than office furniture fallin within Chapter 94; fittings for loose leaf binders, for files or lo stationery books; letter clips staples, indexing tags and similar stationery goods; statuettes and other ornaments of kind used indoors; flexible tubing and piping; beads and spangles; bells and gongs, nonelectric, and parts thereof, stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories. (3) Wire, rods, tubes, plates, electrodes and similar products, or base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering brazing, welding or deposition of netal or of metal carbides; wire and rods, of agglomerated base metal powder, used for	100%				

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes

1. This Section does not cover:

- (a) transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (Heading No. 40.05/16); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (Heading No. 40.05/16);
- (b) articles of leather or of composition leather (Chapter 42) or of furskin (Chapter 43), of a kind used in machinery or mechanical appliances or for industrial purposes;
- (c) bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV;
- (d) perforated cards of paper or paperboard for Jacquard or similar machines, falling within Chapter 48;
- (e) transmission, conveyor or elevator belts of textile material or other articles of textile material of a kind commonly used in machinery or plant (Heading No. 59·16/17);
- (f) articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within Heading No. $71\cdot02$, $71\cdot03$ or $71\cdot12/15$;
- (g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), of similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);

- (h) endless belts of metal wire or strip (Section XV);
- (ii) articles falling within Chapter 82 or 83;
- (k) vehicles, aircraft, ships or boats, of Section XVII;
- (1) articles falling within Chapter 90;
- (m) clocks, watches and other articles falling within Chapter 91;
- (n) interchangeable tools of Heading No. 82.05 and brushes of a kind used as parts of machines, of Chapter 96; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapters 40, 42, 43, 45, 59, 68, or Heading No. 69.69); or
 - (o) articles falling within Chapter 97.
- 2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles described in Heading No. 84: 64 or parts of the following articles falling within Heading No. 85: 18/27, namely, (i) insulators or insulated electric wire and the like, (ii) carbon articles used for electrical purposes, or (iii) electrical conduit tubing and joints therefor) are to be classified according to the following rules:
 - (a) goods of a kind described in any of the Headings of Chapters 84 and 85 (other than Headings Nos. 84:65 and 85:28) are in all cases to be classified in their respective Headings;
 - (b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same Heading (including a machine falling within Heading No. 84.59 or electrical goods and apparatus falling within Heading No. 85.18/27) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of Headings Nos. 85.13 and 85.15 are to be classified in Heading No. 85.13;
 - (c) all other parts are to be classified in Heading No. 84.65 or 85.28.
- 3. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.
- 4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.
- 5. Unless the Headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 6. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same Heading as such machinery or appliances.
- 7. For the purposes of these Notes, "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.
- 8. Heading No. 84.66 is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific Heading elsewhere in the Schedule.

Boilers, machinery and mechanical appliances; parts thereof
Notes

- 1. This Chapter does not cover:
 - (a) millstones, grindstones and other articles falling within Chapter 68;

- (b) appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
- (c) laboratory glassware of Heading No. 70:17/18; machinery and appliances and parts thereof, of glass (Heading No. 70:20 or 70:21);
- (d) heating equipment falling within Heading No. 73.33/40 and similar articles of other base metals (Chapters 74 to 81); or
- (e) hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of Heading No. 85.05 or 85.06 | 07.
- 2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the Headings Nos. 84.01/02 to 84.21 and at the same time to a description in one or other of the Headings Nos. 84.22 to 84.60, is to be classified under the former Heading and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) germination plant, incubators and brooders, falling within Heading No. 84.28;
 - (b) grain dampening machines faling within Heading No. 84.29;
- (c) diffusing apparatus for sugar juice extraction falling within Heading No. 84.30; or
- (d) machinery falling within Heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

Heading No. 84.17 is also to be taken not to apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84.19 is to be taken not to apply to:

- (a) sewing machines (Heading No. 84.41); or
- (b) office machinery of Heading No. 84.51/55.
- 3. Heading No. 84.62 is to be taken to apply inter alia to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent. or by more than 0.05 millimetre, whichever is less. Other steel balls are to be classified under Heading No. 73.33/40.
- 4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any Heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in Heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines from metal wire, textile yarn or any other material or from a combination of such materials.

Heading No.	Sub-heading No. and description of article	R	ate of dut	У	Duration
	arncic	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
84.01/02	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) and auxiliary plant for use with the				

Heading	Sub-heading No. and description of	I	Rate of du	ity	Duration when rates	
No.	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
84-01/02 —contd.	same (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	40%				
84•03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	40 %				
84.04/05	Steam engines (including mobile engines, but not steam tractors falling within Heading No. 87 or or mechanically propelled road rollers) with self-contained boilers; steam and other vapour power units, not incorporating boilers.	40%	••		.,	
84.06	Internal combustion piston engines.	60%				
84.07	Hydraulic engines and motors (including water wheels and water turbines)	40%			••	
84.08	Other engines and motors:					
	(1) Not elsewhere specified	40%		• •	••	
	(2) Spring operated or weight operated motors	60%	••		••	
	(3) Jet and gas turbines adapted for use in aeroplanes	40%		••	••	
84.09	Mechanically propelled road rollers	40%		••	••	
84·10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devi- ces; liquid elevators of bucket, chain, screw, band and similar kinds:					
	(1) Not elsewhere specified .	40%			•.	
	(2) Delivery pumps fitted with measuring or price calculating mechanism, such as are used for supplying petrol or oil, and pumps specially designed for lubricating and washing of vehicles; manually operated	60%				
	pumps	00%	• -	•••	••	
	(3) Fuel, oil or water pumps for internal combustion piston engines (including fuel injec- tion pumps)	60 %			••	
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:					
	(1) Not elsewhere specified .	40%			••	

Heading No.	Sub-heading No. and description of article	R	ate of du	у	Duration
140.		Standard 1	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
84· 11—contd.	(2) Gas compressors imported for use in air-conditioning equipment	60%			••
	(3) Gas compressors imported for use in refrigerating equipment	100%	94%	, .	••
	(4) Exhaust fans and blowers of not less than 65 centimetres sweep; flame-proof fans and	100/			
	blowers	40%	• •	• •	••
	(5) Fans and blowers not falling within sub-heading (4)	60%	50%	• -	••
84.12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	60%			••
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appllances.	4 0%			
84. 14	Industrial and laboratory furnaces and	4 ∿ /0	• •	•••	••
	ovens, non-electric	40 %			• •
84 · 15	Refrigerators and refrigerating equipment (electrical and other):				
	(1) Not elsewhere specified .	40%	- •	- -	••
	(2) Domestic refrigerators .	100%	94%		
34.16	Calendering and similar rolling ma- chines (other than metal-working and metal-rolling machines and glass-working machines) and cylin- ders therefor	40%		• •	
84.17	Machinery, plant and similar leboratory equipment, whether or not electricelly heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage waterheaters, non-electrical:				
	(1) Not elsewhere specified .	40%		**	• -
	(2) Machinery and equipment for food and drink other than those used for treating milk; instantaneous or storage water-heaters, non-electrical; machinery and equipment imported for use in				
	air-conditioning	60%	• •		

Heading	Sub-heading No. and description of article	I	Rate of du	ity	Duration
No.	224 APRIL	Standard	U.K.	Other Preferen- tiel Areas	when rates of uty are protective
(1)	(2)	(3)	(4)	(5)	(6
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:				
	(1) Not elsewhere specified .	40%			••
	(2) Air filters; oil or fuel filters for internal combustion piston engines	60%			••
84•19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, scaling, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines	60 <i>%</i>			,.
84 · 20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds;				
	(1) Not elsewhere specified .	60%	50%	• •	
	(2) Weigh-bridges; hopper scales for automatically weighing ma- terials discharged from hoppers	40%		••	••
84 · 21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines;				
	(I) Not elsewhere specified .	40 %		4 1	••
	(2) Spray guns and similar applian- ces for spraying paint, varnish, oil, distemper or cement; fire				
84.22	Lifting, handling, loading or un- loading machinery, telphers and conveyors (for example, lifts, holsts winches, cranes, transporter cranes jacks, pulley tackle, belt conveyors and teleferics) not being machinery	,	••	••	••
	falling within Heading No. 84.23	40%	• •	• •	44
84.23	Excavating, levelling, tamping, bor- ing and extracting machinery, sta- tionary or mobile, for earth, mine- tals or ores (for example, mechani- cal shovels, coal-cutters, excava- tors, scrapers, levellers and bull- dozers); pile-drivers; anow-ploughs, not self-propelled (including snow- plough attachments)				
84.24	Agricultureland horticultural machinery for soil preparation or cultiva-	40 /0		••	

Heading No.	Sub-heading No. and description of article -	R	ate of dut	у	Duration when rates	
140.		Standard	U.K.	Other Preferen- tial Areas	of duty are protective	
	(2)	(3)	(4)	(5)	(6)	
84 · 24 —conid.	tion (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:					
	(1) Not elsewhere specified	40%		٠,		
	(2) Lawn and sports ground rollers	60%		••		
34.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within Heading No. 84·29)	40%	•	••		
34-26	Dairy machinery (including milking					
	machines)	40%	• •	• •	•	
34 · 27	Presses, crushers and other machinery of a kind used in wine-making, cider-making, fruit juice prepara- tion or the like	60%	**		••	
4-28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	40%				
4 · 29	Mechinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery), for the working of cereals or dried leguminous vege- tables	40%			••	
14·30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:					
	(1) Not elsewhere specified	60%		••		
	(2) Sugar manufacturing and refining machinery	40%			••	
4.3 I	Machinery for making or finishing cellulosic pulp, paper or paper- board	40%	• •		••	
4.32	Book-binding machinery, including book-sewing machines	40%	• ,	• •	••	
4·33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or	40.9/				
	paperboard	40%	• •	• •	**	

Heading	Sub-heading No. and description of		Rate of	duty	Duration
No.	article	Standards	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
84-34	Machinery, apparatus and accessvries for type-founding or type-setting machinery, other than the machine tools of Heading No. 84.45/48, for preparing or working printing blocks, plates or cylinders; pridting type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	40%			
84 - 35	Other printing machinery; machinery for uses ancillary to printing	40%			
84.36	Machines for extruding man made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spining and twisting machines; textile doubling, throwing and recling (including weft-winding) machines	40%			
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, incluing warping and warpsizing machines:	10 /6	••		
	 Not elsewhere specified Domestic knitting machines; machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net 	40% 60%	.,		
34.38	Auxiliary machinery for use with machines of Heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within Heading No. 84.36 or 84.37, (for example, spindles and sqindle ffyers card clothing, combs, extruding nipples, shuttles, heald and heald-lifters and hosiery needles):	,~			
	(1) Not elsewhere specified	40%	••	1.1	
	(2) Parts and accessories of machines falling within sub-heading No. 84.37(2).	60%			
4.39	Machinery for the manufacture or finishing of feit in the piece or in shapes, including felthat making machines and hat-making blocks.	40%			
4.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or make-up textile articles (including laundry and drycleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the				

Heading	Sub-heading No. and description of	I	Rate of dut	у	Duration
No.	article	Standard	Ŭ.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
84·40— Contd.	manufacture of linoleum or other door coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:				
	(1) Not elsewhere specified .	40%		• •	
	(2) Domestic washing machines, laundry and dry-cleaning ma- chinery	60%	50%	• •	••
84·41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles;				
	(1) Not elsewhere specified .	40%			
	(2) Domestic sewing machines .	100%	90%	• •	
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):				
	(1) Not elsewhere specified .	40%		••	••
	(2) Boot and shoe making machinery	40%			
84.43	Convertors, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	40%			
84.44	Rolling mills and rolls therefor	40%	•		
84 · 45/48	Machine-tools for working metal or metallic carbides, stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard Carving materials, other than machines falling within Heading No. 84.49 or 84.50; accessories and parts suitable for use solely or principally with the above machine-tools, including work and tool holders, self-opening dicheads, dividing heads and other appliances for machine-tools, tool holders for any type of tool of machine-tool for working in the hand				
84 · 49	Tools for working in the hand, pneu- matic or with self-contained non-				• •
	electric motor	40%	• •		. •
84-50	Gas-operated welding, brazing, cut ting and surface tempering applian- ces:	<u>-</u>			
	(1) Not elsewhere specified .	40%	• •		• •

Heading	Sub-heading No. and description of	Rate of duty			Duration	
No.	article .	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
84· 50— contd.	(2) Hand-operated gas welding, brazing, cutting and surface tempering appliances (blow pipes)	60%	50%			
84.51/55	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines; calculating machines; calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines); other office machines (for example, hectograph or stencil duplicating machines, addressing machines, cein-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines); parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the above machines:					
	(1) Not elsewhere specified (2) Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking ma-	60%				
84 • 56	chines) Machinery for soring, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder and paste form; machines for forming foundry moulds of	6 0% 40%		••		
84 · 57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar		• *	••		
	tubes and valves	40%	••	• •	-	

Heading No.	Sub-heading No. and description of	R	are of duty		Duration
	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
84.28	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	60%	50%	••	
84.59	Machinery and mechanical appliances (except those suital-le for use solely or principally as parts of other machines or apparatus), not falling within any other Heading of this Chapter:				
	(1) Not elsewhere specified .	60%			
	(2) Machinery and mechanical appliances designed for the production of a commodity, such as oll, soap or edible fats, artificial plastics, rubber or other similar products, electric wires and cables, ropes, baskets and brushes, cigars and cigarettes; machinery for treating metals, wood or similar materials, for stripping and cutting of tobacco leaf or for cutting or rolling tea leaves; machines for mounting card clothing; nuc-				
	lear reactors	40%		••	* *
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	40%	••		
84·61	Taps cocks, valves and similar appliances for pipes, boiler shells, tanaks, vats and the like, including pressure reducing valves and thermostatically controlled valves:				
	(1) Not elsewhere a pecified .	60%	••	• •	••
	(2) Isolating valves, non-return valves, safety valves, pressure reducing valves, exhaust relief valves, thermostatically controlled valves, solenoid operated valves; stainless steel valves and other valves lined with rubber or other corrosion-resisting materials; steam traps	40%	••	••	••
34 · 62	ail, roller or needle roher bearings:				
	(1) Ball and roller bearings not elsewhere specified	40%			
	(2) Ball bearings of all types not exceeding 60 millimetres bore diameter	['100%			

Heading No.	Sub-heading No. and description of article	R	late of du	ity	
		Standard U,K	U.K.	Other Preferen- tial Areas	
(1)	(2)	(3)	(4)	(5)	(6)
84 · 62 — contd.	(3) Roller bearings, including needle roller bearings but excluding adapter roller bear- ings, not exceeding 85 millimetres bore diameter	100%		••	
84·63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings	60%			
84 · 64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches,			·	·
84· 6 5	envelopes or similar packings Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	60% 60%		••	••
84 · 66	(i) All items of:	40%	••	••	••
4 4 00	(a) machinery including prime- movers,	40 /0	••	••	••
	(b) instruments, apparatus and appliances,				
	(c) control gear and transmission equipment,				
	(d) auxiliary equipment, as well as, all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified:				
	(1) industrial plant,				
	(2) irrigation project,				
	(3) power project,				
	(4) mining project,				
	(5) project for the exploration oil or other minerals, and	for			
	(6) such other projects as the Ce tral Government may, havin regard to the economic develo ment of the country, notify in Official Gazette in this behalf	ng P- the			

Heading No.	Sub-heading No. and description of article	F	Rate of duty		Duration
140.	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
84 · 66— conud.	Provided these are imported (whether in one or in more than one consignment) against one or more specific contracts, which have been registered in advance of their importation, with the appropriate Custom House in the manner prescribed by Regulations which the Central Board of Excise and Customs may make under section 157 of the Customs Act, 1962 (52 of 1962);				
,	(including semi-finished materials), or consumable stores imported, as a part of a contract or contracts, registered in terms of sub-heading (i), provided the total value of such spare parts, raw materials, and consumable stores does not exceed 10 per cent. of the value of the goods covered by sub-heading (i), and further provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in sub-heading (i)				

Electrical machinery and equipment; parts thereof

Notes

1. This Chapter does not cover:

- (a) electricity warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
- (b) glass envelops for electric lamps, electronic valves or the like, falling within Heading No. 70.01/16; or
 - (c) electrically heated furniture of Chapter 94.
- 2. Heading No. 85.01 includes metal tank mercury arc rectifiers but is to be taken not to apply to goods described in Heading No. 85.08 or 85.09 or to the rectifying tubes, valves and mounted semi-conductors of Heading No. 85.18/27.
 - 3. Apart from shavers and hair clippers, Heading No. 85.06/07 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
 - (a) vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
 - (b) other machines, provided the weight of such other machines does not exceed 20 kilograms.

The Heading does not, however, apply to dish washing machines (Heading No. 84:19), centrifugal and other clothes washing machines (Heading No. 84:18 or 84:40), roller and other ironing machines (Heading No. 84:16 or 84:40 sewing machines (Heading, No. 84:41) or to electro-thermic appliances (Heading No. 85:12).

Heading No.	Sub-heading No. and description of	I	Rate of dut	У	Duration when rates	
No.	articie	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:					
	(1) Not elsewhere specified.	40%				
	(2) Electric motors other than the following: flameproof motors, variable speed commutator motors, integrally geared motors, motors designed for use in circuits of 400 volts or above and other motors of rated output	6- 04				
	1.5 kilowatts or above	60%	••	• •	• •	
	(3) Transformers, other than flame- proof, whose rated input voltage is less than 400 volts, and in- ductors used in circuits of less than 400 volts	60%	5 0%			
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electromagnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic brakes; electro-magnetic	30 70	JC 76		··	
	lifting heads	40%			••	
85.03	Primary cells and primary batteries .	60%			• •	
85.04	Electric accumulators	60%			••	
85.05	Tools for working in the hand, with self-contained electric motor	60%				
85·06/07	Electro-mechanical domestic applian- ces with self-contained electric mo- tor; shavers and hair clippers, with self-contained electric motor		50%.	••		
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs; (dynamos and cut-out for use in conjunction therewith	,				
85 0 9	Blectrical lighting and signalling equipment and electrical wind- screen wipers, defrosters and demis- ters, for cycles or moor vehicles	•				
85.10	Portable electric battery and magnet lamps, other than lamps falling within Heading No. 85.09				••	
85-11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:	;				

Heading No.	Sub-heading No. and description of	:	Rate of du	ty	Duration when rates of duty are protective
		Standard	U.K.	Other Preferen- tial Areas	
(1)	(2)	(3)	(4)	(5)	(6)
85.11—	(I) Not elsewhere specified .	40%	,,		• •
contd.	(2) Electrically heated hand soldering and brazing irons	60%	50%		••
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than			•	
85 - 13	those of carbon Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line	60%	50%	••	••
85·14	Microphones and stands therefor; loudspeakers; audio-frequency elec-	60 %	••	••	
	tric amplifiers	60%	50%		
85-15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	•			
	(1) Not elsewhere specified .	60%		**	• •
	(2) Radio broadcast receivers in- cluding those incorporating gra- mophones; television reception apparatus	100%	94%	••	••
85·16	Electric traffic control equipment for railways, roads or inland water- ways and equipment used for similar purposes in port installations or				
35.17	upon airfields Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of Head-	60%	50%	••	••
35 · 18/27	ing No. 85.09 or 85.16 Electrical capacitors; electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits; resistors other than heating resistors; switchboards (other than telephone switchboards) and control panels; electric filament lamps and discharge lamps, are-lamps and electrically ignited photographic flash bulbs; electronic valves and tubes; photocells, mounted tran-	60 %			••

Heading	Sub-heading No. and description of		Rate of du	ıty	Duration when rate
No.	article	Standard	U.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
85·18/27—contd.	sistors and similar mounted devices incorporating semi-conductors; mounted plezo-electric crystals; insulated electric wire, cable, bars, strip and the like whether or not fitted with connectors; carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes; insulators of any material; insulating fittings for electrical equipment; electrical conduit tubing and joints therefor, of base metal lined with insulating material; electrical goods and apparatus not falling within any other heading of this Chapter:				
	(1) Not elsewhere specified	60%	50%	••	• •
	(2) Electrical capacitors, fixed or variable	60%			• 7
	(3) Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits; resistors; switchboards and control panels:				
	Provided that the articles are designed for use in circuits of 400 volts or above, or of 20 amperes or above or for use with motors of 1.5 kilowatts or above	40%		• •	ŧ٦
	(4) Electric filament lamps and electric discharge lamps (excluding infra-red and ultra-violet lamps); arc lamps; electrically ignited photographic flashbulbs	100%			
	(5) Insulated (including enamelled or anodised) electric wire, cable, bars, strips and the like (including co-axis) cable), whether or not fitted with connectors:	- ,		••	••
	Provided that the conductor of any core has a sectional area of 4.75 square millimetres or more, if of copper, or has an equivalent conductance, if of any other material	60%			
	(6) Carbon electrodes (including unmachined) for furnaces and electrolysers, and nipples there-	<u> </u>		••	••
	for (7) Insulators designed for use in an electrical transmission sys-	40%	••		
5·28 I	tem of 400 volts or above Electrical parts of machinery and apparatus, not being goods falling within any of the preceding head-	40 %	••		••
	ings of this Chapter	60%	50%		

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

Notes

- 1. This Section does not cover bobsleighs, toboggans or other articles falling within Chapter 97.
- 2. Throughout this Section, "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) joints, washers and the like (classified according to their constituent material or in Heading No. 84.64);
 - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);
 - (c) articles falling within Chapter 82 (tools);
 - (d) articles falling within Chapter 83;
 - (e) machines and mechanical appliances and other articles falling within Headings Nos. 84:01 to 84:59, 84:61 or 84:62 and parts of engines and motors falling within Heading No. 84:63;
 - (f) electrical machinery and equipment (Chapter 85);
 - (g) articles falling within Chapter 90;
 - (h) clocks (Chapter 91);
 - (if) arms (Chapter 93);
 - (k) brushes of a kind used as parts of vehicles (Chapter 96).
- 3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the Headings of those Chapters is to be classified under that Heading which corresponds to the principal use of that part or accessory.
- 4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
- 5. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.
- 6. Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified as if it were complete or finished by virtue of Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.

CHAPTER 86

Rollway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)

Notes

- 1. This Chapter does not cover:
- (a) railway or tramway sleepers of wood (Chapter 44) or of concrete (Chapter 68);
- (b) railway or tramway track construction material of iron or steel falling within Heading No. 73:16; or
- (c) electrically powered signalling apparatus falling within Heading No. 85·16.

- 2. Heading No. 86.09 is to be taken to apply inter alia to:
 - (a) axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
 - (b) frames, underframes and bogies;
 - (c) axle boxes; brake gear;
- (d) buffers for rolling-stock; coupling gear and corridor connections; and
 - (e) coachwork.
- 3. Subject to the provisions of Note 1 above, Heading No. 86. 10 is to be taken to apply $inte_T$ alia to:
 - (a) assembled track, turntables, platform buffers, loading gauges; and
 - (b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading No.	Sub-heading No. and description of	J	Rate of du	Duration	
	article	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
86.01/03	Rail locomotives and tenders .	40%			
86.04/07	Railway and tramway coaches, yans, wagons and trucks and other rolling-stock	40%			••
86.08	Road-rail and similar containers spe- cially designed and equipped to be equally suitable for transport by rail, road and ship	60%			
86.09	Parts of railway and tramway locomotives and rolling-stock	40%		••	• •
86· 10	Reilway and 'ramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	40%		••	.,

Vehicles, other than railway or tramway rolling-stock, and parts thereof

Notes

- 1. The Headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.
- 2. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- 3. Motor chassis fitted with cabs are to be treated as falling within Heading No. 87.02 and not within Heading No. 87.04/06.
- 4. Headings Nos. $87 \cdot 09/12$ and $87 \cdot 13/14$ are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within Chapter 97.

	Sub-heading No. and description of	Rate of	duty	Duration	
No.	article —	Standard	U.K.	Other Preferential Areas	when rates of duty are protective
(i)	(2)	(3)	(4)	(5)	(6)
87.01	Tractors (other than those falling within Heading No. 87 '07), whether or not fitted with power take-offs, winches or pulleys:				
	(1) Not elsewhere specified .	. 40 %		- •	• •
	(2) Tractors designed for transport on roads other than earthen roads	. 60%		••	
87.02	Motor vehicles for the transport of person goods or materials (including sports motor vehicles, other than those of Heading No. 87.09/12):				
	(1) Not elsewhere specified .	. 60%		••	••
	(2) Motor cars and caravans; other vehicles designed for the private transport of persons				••
	(3) Shuttle cars designed for use in mines	. 40%	. •	••	
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engine fire-escapes, road sweeper lorries snow-ploughs, spraying lorries, can lorries, searchlight lorries, mobil workshops and mobile radiologica units), but not including the motor vehicles of Heading No. 87 02	8, c e l	••		
87 • 04/06	Chassis fitted with engines, bodies (including cabs) and parts and accessories the motor vehicles falling with Heading No. 87.01, 87.02 or 87.03	ot in			
	(1) Not elsewhere specified .	. 60%	•	• -	••
	(2) Parts designed for the articles cove by sub-heading Nos. 87.01(1) a 87.02(3).	red .nd . 40%		••	••
87.00		of of ones	•.		•
87.08	Tanks and other armoured fighting vehic motorised, whether or not fitted we weapons, and parts of such vehicle	ith	•		
87*09/12	2 Motor cycles (including scooters), autocycles and cycles fitted with an auxilia motor, with or without side-cars; shears of all kinds; cycles (including delivery tricycles), not motorised invalid carriages fitted with mean of mechanical propulsion (motorise or not); parts and accessories of the foregoing articles:	ry de ng d; s d;			
	(1) Not elsewhere specified .	. 60%	5219	4	

Heading No.		Ra	ate of duty		Duration
	article	Standard		Other Preferen- al Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
37·09/12 contd.	(2) Cycles (including delivery tricycles not motorised, and parts and accessor of cycles		90%		
	(3) Invalid carriages, fitted with mean of mechanical propulsion (motorise or not), and parts and accessorie thereof	d			••
87-13/14	Other vehicles (including trailers, bat carriages and invalid carriages), no mechanically propelled, and parts thereof	y ,1 . 60%		••	
					
·	and parts thereof; parachutes; ca gear; ground fly Notr oplanes" means flying machines	∕ing trainer E	s		launching
me chani gyroplar	cally propelled, including those nes, helicopters and ormithopters, med to be "aeroplanes".	with jet 1	propulsio	n, but	excluding
Heading Sub-heading No. and description of Rate of duty					
No	article	Ka —	te of dut	у	
No.	article	Standard	te of duty		when rates of duty are
(I)	article (2)			Other Preferen-	when rates of duty are
(I)	article	Standard	U.K.	Other Preferen- tial Areas	when rate of duty are protettive
(1)	article (2)	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protettive
(1)	(2) Aircraft and parts thereof:	Standard (3)	U.K.	Other Preferen- tial Areas	when rates of duty are protettive
No. (1) 	(2) Aircraft and parts thereof: (1) Not elsewhere specified .	(3) 40% 40%	U.K.	Other Preferen- tial Areas	when rates of duty are protettive
No. (1) 	(2) Aircraft and parts thereof: (1) Not elsewhere specified (2) Aeroplanes and parts thereof Parachutes and parts thereof and accessories thereto; catapults and similar aircraflaunching gear; ground flying trainers;	(3) 40% 40%	U.K.	Other Preferen- tial Areas	when rates of duty are protettive
(1) 	(2) Aircraft and parts thereof: (1) Not elsewhere specified (2) Aeroplanes and parts thereof Parachutes and parts thereof and accessories thereto; catapults and similar aircraf launching gear; ground flying trainers; parts of any of the foregoing articles	(3) 40% 40% 40% 89 pating struc	(4)	Other Preferen- tial Areas	when rates of duty are protettive
No. (1) 88·01/03 88·04/05	Aircraft and parts thereof: (1) Not elsewhere specified (2) Aeroplanes and parts thereof Parachutes and parts thereof and accessories thereto; catapults and similar aircraf launching gear; ground flying trainers; parts of any of the foregoing articles CHAPTER Ships, boats and flo	Standard (3) 40% 40% 10 10 10 10 10 10 10 10 10	U.K. (4)	Other Preferential Areas (5)	when rates of duty are protective (6)
(1) 88.01/03 88.04/05 A h complete	Aircraft and parts thereof: (1) Not elsewhere specified (2) Aeroplanes and parts thereof Parachutes and parts thereof and accessories thereto; catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles CHAPTER Ships, boats and flow Normall, unfinished or incomplete vessely unassembled, is to be classified.	Standard (3) 40% 40% 16 40% 18 18 19 19 19 19 19 19 19 19	U.K. (4)	Other Preferential Areas (5)	when rates of duty are protective (6) (6) led, or a 9.01/03.
No. (1) 88.01/03 88.04/05 A h complete	Aircraft and parts thereof: (I) Not elsewhere specified (2) Aeroplanes and parts thereof Parachutes and parts thereof and accessories thereto; catapults and similar aircraf launching gear; ground flying trainers; parts of any of the foregoing articles CHAPTER Ships, boats and flo Nomall, unfinished or incomplete vese vessel, unassembled, is to be classed.	Standard (3) 40% 40% 16 40% 18 18 19 19 19 19 19 19 19 19	U.K. (4)	Other Preferential Areas (5)	led, or a 9:01/03. Duration when rates of duty
(1) 88.01/03 88.04/05 A h complete	Aircraft and parts thereof: (1) Not elsewhere specified (2) Aeroplanes and parts thereof Parachutes and parts thereof and accessories thereto; catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles CHAPTER Ships, boats and flow Normall, unfinished or incomplete vessely unassembled, is to be classified.	Standard (3) 40% 40% 40% a 89 pating structure sel, assemble assifted with	U.K. (4)	Other Preferential Areas (5) unassembling No. 8	when rates of duty are protective (6) (6) led, or a 9.01/03. Duration when rates of duty are

Heading	g Sub-heading No, and description of article]	ity	Duration	
No.		Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
	ips, boats and other vessels for breaking up	40%			
	ating structures other than vessels (for example, coffer-dams, landing stages, puoys and beacons).	40%		• •	

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof

- 1. This Chapter does not cover:
- (a) articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within Heading No. 40:05/16, of leather or of composition leather, falling within Chapter 42, or of textile material (Heading No. 59:16/17);
- (b) refractory goods of Heading No. 69.03; laboratory, chemical or industrial wares of Heading No. 69.09;
- (c) glass mirrors, not optically worked, falling within Heading No. 70.01/16, and mirrors of base metal or of precious metal, not being optical elements, falling within Chapter 71 or 83;
 - (d) goods falling within Heading No. 70.01/16 or 70.17/18;
- (e) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);
- (f) pumps incorporating measuring devices, of Heading No. 84·10; weight-operated counting and checking machinery, and separately imported weights for balances (Heading No. 84·20); lifting and handling machinery of Heading No. 84·22; fittings for adjusting work or tools on machine-tools, of Heading No. 84·45/48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of Heading No. 84·61;
- (g) searchlights and spotlights, of a kind used on motor vehicles, of Heading No. 85:09, and radio navigational and or radar apparatus of Heading No. 85:15;
- (h) cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process and magnetic sound-heads (Chapter 92);
 - (ij) articles of Chapter 97; or
- (k) capacity measures, which are to be classified according to the material of which they are made.
- 2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance,

instrument or apparatus, provided it has the essential character of that complete or finished article.

- 3. Subject to Notes 1 and 2 above, parts or accessorics which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any Heading of this Chapter are to be classified as follows:
 - (a) parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of Heading No. 90.01 or 90.02) of any particular Heading of this Chapter or of Chapter 84, 85 or 91 (other than Headings Nos. 84.65 and 85.28) are to be classified in that Heading;
 - (b) other parts or accessories are to be classified in Heading No. 90.29 if they answer to the terms of that Heading; otherwise they are to be classified in the Heading appropriate to the machine, appliance, instrument or apparatus itself.
- 4. Heading No. 90.05/06 is to be taken not to apply to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in Heading No. 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in Heading No. 90.13 and in Heading No. 90.16, are to be classified in Heading No. 90.16.
 - 6. Heading No. 90.28 is to be taken to apply, and apply only, to:
 - (a) instruments or apparatus for measuring or checking electrical quantities;
 - (b) machines, appliances, instruments or apparatus of a kind described in Heading No. 90.14, 90.15. 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
 - (d) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
- 7. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classifield under their appropriate Headings.

Heading No.	g Sub-heading No. and description of article	Rate o	of duty		Duration
140.	articie	Standard	U.K.	Other Preferential Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material Lenses, prisms, mirrors and other optical elements, of any material, mounted.	60% Rete of du	aty applic	cable to the	
-	being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	which fittings	they ar	pparatus of c parts or	••

	ding	Sub-heading No. and description of article		Rate of d	uty	Duration
	,	, attog		rd U.K.	Other Preferen- tial Areas	when rate of duty are protective
(1	:)	(2)	(3)	(4)	(5)	(6)
90.03	ar te	pectacles, pince-nez, lorgnettes, goggles and the like, corrective, pro- cetive or other; frames and mountings if the above articles, and parts there-	100%	.,	.,	
90.05	bi in te ec th	efracting telescopes (monocular and inocular) prismatic or not; astronomical istruments (for example, reflecting lescopes, transit instruments and quatorial telescopes) and mountings ineffor, but not including instruments or radio-astronomy	60%		••	
90.07		tographic cameras; photographic flash- th apparatus	100%	90%	••	••
90.08	80	ematographic cameras, projectors, und recorders and sound reproducers; y combination of these articles:				
		Not elsewhere specified	40%			
	(2	Cinematographic cameras	40%			••
90.09	gr (ex	ge projectors (other than cinemato- aphic projectors); photographic cept cinematographic) enlargers and ducers	100%	90%	••	••
90 · 10	in bo He ins	aratus and equipment of a kind used photographic or cinematographic laratories, not falling within any other eading in this Chapter; photo-copyg apparatus (contact type); spools reels, for film; screens for projectors	100%	90%	••	••
)0·11/1	eleo mi wit	croscopes and diffraction apparatus, etron and proton; compound optical croscopes, whether or not provided th means for photographing or pro- ting the image	40%	••	••	
90.13	not	cal appliances and instruments (but including lighting appliances other in searchlights and spotlights), not				
	fall	ling within any other Heading of this apter	60%	••		
90·14	sur mei	rying (including photogrammetrical veying), hydrographic, navigational, teorological, hydrological and geo- veyical instruments; compasses; rangelers	60%	50%		
90-15	Balanc	ces of a sensitivity of 5 centigrams	40%	••	••	••
90 · 16	Drawi calc nes, cula che mac othe ple, mea	ng, marking-out and mathematical sulating instruments, drafting machipantographs, slide rules, disc caltors and the like; measuring or cking instruments, appliances and chines, not *falling within any er Heading of this Chapter (for exammicrometers, callipers, gauges, suring rods, balancing machines); file projectors:				

Heading No.	Sub-heading No. and description of article	Rai	e of duty		Duration when rate
140.		Standard	U.K.	Other	of dury are protectives
(1)	(2)	(3)	(4)	(5)	ć6)
	(1) Not elsewhere specified	60%	50 %		
contd.	(2) Checking instruments, appliance and machines (for example, balancing machines); Profile projectors	ţ.			
u0 17 _/ 18	Medical dental surgical and veterina instruments and appriances (includiz electromedical apparatus and opthalm instruments); mechano-therapy appl ances; massage apparatus, psychologic aptitude-testing apparatus; artificial repiration, ozone therapy, oxygen therap acrosol therapy or similar apparatus breathing appliances (including gmasks and similar respirators).	ng ic j- al ss- y, is,	·		
90-19	Orthopaedic appliances, surgical bel trusses and the like; artificial limb eyes, teeth and other artificial parts the body; hearing aids (deaf aid splints and other fracture appliances.	os, of s);			
90.30	Apparatus based on the use of X-rays or the radiations from radio-active substaces (including radiography and radiotherapy apparatus); X-ray generator X-ray tubes; X-ray screens; X-ray hittension generators; X-ray control panal desks; X-ray examination treatment tables, chairs and the like	n- o- is; gh els or			
90-21	Instruments, apparatus or models, designed solely for demonstrational purpos (for example, in education or exhibition), unsuitable for other uses.	n- es			
90.22	Machines and appliances for testing med- anically the hardness, strength, compre- sibility, elasticity and the like property of industrial materials (for example, metals, wood, textiles, paper or planics)	es- ies ie-			
90 23	Hydrometers and similar instrument thermometers, pyrometers, barometer hygrometers, psychrometers, recording or not; any combination of these in truments:	s; r4, ng			
(1)	Not elsewhere specified	40%			
	(2) Hydrometers, barometers, hygr meters, psychrometers; any combin- tion of these instruments		50 %		
0 · 21	Instruments and apparatus for measuring checking or automatically controllithe flow, depth, pressure or other valuables of liquids or gases or for automatically controlling temperature (fexample, pressure gauges, thermostal level gauges, flow meters, heat meteratumentic oven-draught regulator not being articles falling within Headi No. 90°14:	g, ng ri- o- or ts, r's,	3⊘ %	·	••
	(1) Not elsewhere specified	10 %			
	(2) Thermostats and humidistats.	. 60 %	5000	•	•
90· 2 5	Instruments and apparatus for physic or chemical analysis (such as polar meters, refractometers, spectrometers gas analysis apparatus; instruments at apparatus for measuring or checking	ri- I. Id			

Heading No.		Rate	of duty		Duration
	article .	Sta dard	U.K.	Other Preferen- tial Areas	of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
90·25- contd.					
	(1) Not elsewhere specified	40%		• •	••
	(2) Exposure meters	100%	90%		
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	60%	50%		
90-27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within Heading No. 90·14); stroboscopes	60%	50%		
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:				
	(1) Not elsewhere specified	60%	50%		• •
	(2) Instruments or apparatus for measuring or checking electrical quantities and automatic regulators of electrical quantities, if such instruments, apparatus or regularors are designed for use in circuits of 400 volts or over	40%	••		
	(3) Instruments or apparatus for measuring or detecting alpha, beta gamma,	409/			
	X-ray, cosmic or similar radiation .	4 0%	••		• •
	(4) Electrical instruments and apparatus, the non-electric counterparts of which fall under Heading No. 90.14 to 90.1 90.22 to 90.25 or 90.27.	non-ele	e applicablectric coun		
90129	Parts or accessories suitable for use solely or principally with one or more of the articles falling within Heading No. 90. 23 90. 24, 90. 26, 90. 27 or 90. 28.	the mair	duty app article of ts or access	which they	••

Clocks and watches and parts thereof

- 1. For the purposes of this Chapter, "watch movements"—means movements regulated by a balance-wheel and hairspring and not exceeding 12 millimetres in thickness measured with the plate and bridges.
- 2. This Chapter is to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (Heading No. 84.08).
- 3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07). This Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts.

- 4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
- 5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading No. and description of article —	Re	Duration		
140.		Standard	U.K.	Other Pre- ferential Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
)1·01/11	Clocks and watches of all types; time of day recording apparatus; apparatus with clock or watch movements or with synchronous motor, for measuring, recording or otherwise indicating intervals of time; time switches with clock or watch movement or with synchronous motor; parts of all the above articles:				
	(1) Not elsewhere specified	100%			
	(2) Watches, all sorts, and parts thereof	100%		. •	
	(3) Clocks, all sorts, and parts thereof	100%			

CHAPTER 92

Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles

NOTES

- 1. This Chapter does not cover:
- (a) film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);
- (c) microphones, amplifiers, loud-speakers, head-phones, switches, stro-boscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter; sound recorders or reproducers combined with a radio receiver (Heading No. 85.15);
- (d) brushes (for cleaning musical instruments) falling within Chapter 96:
 - (e) toy instruments (Chapter 97); or
 - (f) collectors' pieces or antiques (Heading No. 99.04/05 or 99.06).
- 2. For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.
- 3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading No.	Sub-heading No. and descrivtion of article	Rat	Rate of duty			
		Standard	U.K.	Other Prefer- ential Areas	when rates of duty are pro- tective	
(1)	(2)	(3)	(4)	(5)	(6)	
92.01/13	Musical instruments including electronic and similar musical instruments; sound recorders and reproducers; decoy calls and sound-signalling instruments; television image and sound recorders and reproducers, magnetic; parts and accessories of the above articles	100%	113			

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

Arms and ammunition; parts thereof

NOTES

- 1. This Chapter does not cover:
- (a) goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);
 - (c) armoured fighting vehicles and parts thereof (Heading No. 87.08);
- (d) telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) bows, arrows, fencing foils or toys falling within Chapter 97; or
 - (f) collectors' pieces or antiques (Heading No. 99:04/05 or 99:06).
- 2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.
- 3. In this Chapter, "parts thereof" is to be taken not to include radio or radar apparatus of Heading No. 85.15.
- 4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings

Heading No.	Sub-heading No. and description of	f R	Rate of duty		
	article	Standard	U.K.	Other Prefer- ential Areas	when rates of duty are pro- tective
(1)	(2)	(3)	(4)	(5)	(6)
93.01/07	Arms and ammunition; parts thereof	100%			

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings

NOTES

- 1. This Chapter does not cover:
- (a) pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in Chapter 44, Heading No. 70.01/16 or Chapter 83);
- (c) articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) mirrors designed for placing on the floor or ground (for example, cheval-glasses or swing-mirrors) falling within Heading No. 70.01/16;
- (e) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07); and safes falling within Chapter 83;
- (f) furniture specially designed as parts of refrigerators of Heading No. 84.15); furniture specially designed for sewing machines (Heading No. 84.41);
- (g) furniture specially designed as parts of radio-gramophones, wireless sets or television sets (Heading No. 85.15);
 - (h) dentists' spittoons falling within Heading No. 90.17/18;
- (ij) goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within Chapter 92;
- (1) toy furniture, billiard tables and other furniture specially constructed for games or for conjuring tricks (Chapter 97).
- 2. The references in this Chapter to furniture are to be taken as applying to articles which are designed for placing on the floor or ground; they will, however, include the following, even if they are designed to be fixed to the wall or to stand one on the other:
 - (a) kitchen cabinets and similar cupboards;
 - (b) folding sets and beds;
 - (c) unit bookcases and similar unit furniture.
- 3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials, imported unassembled, is to be treated as a single assembled article of furniture, provided that the parts are imported together.
- 4. In this Chapter, "parts" does not apply to separately imported sheets of glass (including mirrors), of marble or of other stone unless they are combined with other parts which clearly identify them as parts of furniture.

Heading	g Sub-heading No. and description of article		Rate of d	uty	Duration when rates—
No.		Standard	U.K.	Other Preferenti Areas	of duty are al protective
(1)	(2)	(3)	(4)	(5)	(6)
94.01/04	Furniture, including medical furniture and parts thereof; bedding, mattresses, mattresses supports, cushions and similar stuffed furnishings				

Articles and manufactures of carving or moulding material

Note

This Chapter does not cover:

- (a) articles falling within Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (b) fans or hand screens, non-mechanical (Chapter 67);
 - (c) articles falling within Chapter 71 (for example, imitation jewellery);
- (d) cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the present Chapter applies, however, to separate handles or other parts of such articles;
 - (e) articles falling within Chapter 90 (for example, spectacle frames);
 - (f) articles falling within Chapter 91 (for example, clock or watch cases);
- (g) articles falling within Chapter 92 (for example, musical instruments and parts thereof);
 - (h) articles falling within Chapter 93 (arms and parts thereof);
 - (ij) articles falling within Chapter 94 (furniture and parts thereof);
 - (k) brushes, powder-puffs or other articles falling within Chapter 96;
 - (1) articles falling within Chapter 97 (toys, games and sports requisites);
- (m) articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
 - (n) collectors' pieces or antiques (Chapter 99).

Heading	Sub-heading No. and description of article	Rate of duty			Duration	
No.		Standard	U.K.	Other Preferential Areas	-when rates of duty are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
5.01/08	Articles and manufactures of carving or moul ling materials; worked unhardened gelatin (except gelatin falling within Chapter 35) and articles of unhardened gelatin:					
	(1) Notelse where specified	100%				
	(2) Worked unhardened gelatin and articles of unhardened gelatin .	50%		.,		

—<u>— 1</u>2----.------

Brooms, brushes, feather dusters, powder-puffs and sieves Notes

- 1. This Chapter does not cover:
 - (a) articles falling within Chapter 71;
- (b) brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within Heading No. 90 17/18; or
 - (c) toys (Chapter 97).
- 2. "Prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Heading	Sub-heading No. and description of article	F	Rate of duty			
No.		Standard	U, K .	Other Preferential Areas	— when rates of dut y are protective	
(1)	(2)	(3)	(4)	(5)	(6)	
96.01/06	Brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; feather dusters; powder-puffs and pads for applying cosmetics or tollet preparations, of any material; hand sleves and hand riddles, or any material:					
	(1) Not elsewhere specified .	100%				
	(2) Brushes of a kind used as parts of machines	40%				

CHAPTER 97

Toys, games and sports requisites; parts thereof

- 1. This Chapter does not cover:
 - (a) Christmas tree candles (Chapter 34);
 - (b) fireworks or other pyrotechnic articles falling within Chapter 36;
- (c) yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39 or 42 or Section XI;
 - (d) sports bags or other containers of Chapter 42 or 43;
- (e) sports clothing or fancy dress, of textiles, falling within Chapter 60 or $\theta1$;
- (f) textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) climbing sticks, whips, riding crops or the like, or parts thereof (Chapter 66);
- (ij) unmounted glass eves for dolls or other toys, falling within Heading No. 70:19;
- (k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);

- (1) bells and gongs, non-electric, and parts thereof, of base metal Chapter 83);
- (m) sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) children's cycles fitted with ball bearings and in the normal form of adults' cycles (Heading No. 87.09/12);
- (o) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) spectacles, goggles and the like, for sports and outdoor games (Heading No. 90.03/04);
 - (q) decoy calls and whistles (Chapter 92);
 - (r) arms or other articles of Chapter 93; or
- (8) racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
- 2. This Chapter is to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
- 3. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
- 4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within this Chapter are to be classified with those articles.

Heading No.			Rate of di		Duration when rates
	<u>urticle</u>	Standard			
(1)	(2)	(3)	(4)	(5)	(6)
97.01/08	Wheeled toys designed to be ridden by children; dolls and other toys; articles for parlour games or fairground a musements; entertainment articles. Christmas tree decorations and the like; equipment for gymnastics, sports and outdoor games; hunting an i fishing requisites; travelling circuses, travelling menageries and travelling theatres.	;			

Miscellaneous manufactured articles

- 1. This Chapter does not cover:
 - (a) eyebrow and other cosmetic pencils (Chapter 33);
- (b) buttons, studs, cuff-links, combs, hair-slides and the like, if made wholly or partly of precious metal or rolled precious metal [subject to the provisions of Note 7(a) to Chapter 71] or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71):
- (c) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in Heading No. 39.07);
 - (d) mathematical drawing pens (Heading No. 90.16); or
 - (e) toys and other articles falling within Chapter 97.

- 2. Subject to Note 1 above, the Headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
- 3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate Headings.

Heading			Rate of d	uty	
No.	urticle	Standard	U.K.	Other Preferential Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
98 01/02	Buttons and button moulds, studs, cuff-links, and press fasteners; slide fastener; blanks and parts of such articles	100%			
98 - 03/ 09	Pens and pencils, all sorts, and parts thereof; crayons, chalks and similar writing or drawing materials; slates and boards; date, sealing and similar stamps, composing sticks and printing sets incorporating such composing sticks, all hand operated; typewriter and similar ribbons and ink pads; sealing wax; copying pastes with a basis of gelatin	100%			••
98-10/11	Mechanical lighters and similar lighters, including chemical and electrical lighters and parts thereof, excluding flints and wicks; smoking pipes, cigar and cigarette holders and parts thereof	100%			
98 12/14	Combs, hair-slides and the like; corset busks and similar supports for articles of apparel or clothing accessories; scent and similar sprays of a kind used for tollet purposes, and mounts and heads therefor	100%			• •
98-15	Vacuum flasks and other vacuum vessels; parts thereof, other than glass inners	100%			
98-16	Tailors' dummies and other lay figures; animated displays of a kind used for shop window dress- ing	100%			

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

Works of art, collectors' pieces, and antiques

- 1. This Chapter does not cover:
- (a) unused postage, revenue or similar stamps of current or new issue in India (Heading No. 49.07);
- (b) theatrical scenery, studio back-cloths or the like, of painted canvas (Heading No. 59.01/15);

- (c) pearls or precious or semi-precious stones falling within Heading No. 71.01 or 71.02;
 - (d) industrial drawings falling within Heading No. 49.04/06; or
 - (e) hand-painted or hand-decorated manufactured articles.
- 2. For the purposes of Heading No. 99.01/03, "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process; and "original sculptures and statuary" is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
- 3. (a) Subject to Notes 1 and 2 above, articles falling within the Headings of this Chapter are to be classified in whichever of those Headings is appropriate and not in any other Heading of this Schedule;
- (b) Heading No. 99.06 is to be taken not to apply to articles falling within the preceding Headings of this Chapter.
- 4. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading	Sub-heading No. and description of	Rat	te_of du	y	Duration	
No.	article .	Standard	U.K.	Other Preferential Areas	- when rates of duty are protective	
(1)	(2)	(3) (4)		(5)	(6)	
99· 0 1 /03	Paintings, drawings and pastels, executed entirely by hand; original engravings, prints and lithographs; original sculptures and statuary	100%				
99· 04/05	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter cards and the like), used, or if unused, not of current or new issue in India; collections an icollectors' pieces of zoological, bo anical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numlsmatic interest	Free				
99.06	Autiques of an age exceeding one hundred years	100%				

SECTION XXII

CHAPTER 100

Passengers' baggage; personal importations by post or air; ship stores

Healing		R	ate of du	ty	Duration
No.	article -	Standard	U.K.	Other Preferen- tial Areas	of duty are; protective
(1)	(2)	(3)	(4)	(5)	(6)
100.01	All dutiable articles imported by a passenger as baggage, even if specified elsewhere, but excluding the following articles, namely, (i) motor vehicles (ii) alcoholic drinks	100%			••

Heading	Sub-heading No. and description of		Rate of du	ııy	Duration
140.	ardere	Standard	U.K.	Other Preferen- tial Areas	when rates of duty are protective
(1)	(2)	(3)	(4)	(5)	(6)
100-02	All dutiable articles, even if elsewhere specified, intended for personal use, imported by post or air, and exempt from any prohibition in respect of the import thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947), but excluding alcoholic drinks:				
	(1) Drugs and medicines	50%			
	(2) Others	100%	r 1		
100.03	The following articles of stores and board a vessel or aircraft on which duty is leviable under the Custams Act, 1962 (52 of 1962), even if elsewhere specified, namely:				
	(1) Prepared or preserved meat, fish and vegetables; dairy products; soups; lard; fresh fruits	25%		.,	••
	(2) All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	100%			

THE SECOND SCHEDULE-EXPORT TARIFF

(See section 2)

General Explanatory Note

The abbreviation "%" in any column of this Schedule, in relation to the rate of duty, indicate that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Heeding No.	:	D e sc	ription	of ar	ticle			Rate of duty
(1)				(2)		•		(3)
I	Coffee							50 paiseper kilogram.
2	Tea .	•	•	•	•		•	15% less 55 paise per kilogram or Rs. 1.70 per kilogram whichever is less.
3	Black pepp	er						Rs. 1.25 per kilogram.
4	Oilcakes							Rs. 125 per tonne.
5	De-oiled ▼ariety)							Rs. 125 per tonne.
6	Tobacco uz	nam	ufactu	ıred				75 paise per kilogram.
7	Sillimanite							20%

Icadin No.	g Description of article	Rate of duty
(1)	(2)	(3)
8	Kyanite	Rs. 40 per tonne.
9	Mica, all sorts .	40%
ro	Steatite (talc)	20 %
11	Manganese ore	Rs. 20 per tonne.
12	(i) Lumpy iron ore	Rs. 10.50 per tonne.
	(ii) Iron ore fines (including blue dust)	Rs. 4 per tonne.
13	Chrome concentrates	Rs. 15 per tonne.
τ4	Manganese dioxide	20%
15	(i) Hides, skins and leathers, tanned and untanned all sorts, but not including snake skins and manufactures of leather (ii) Snake skins	10% 25%
16	Raw cotton	Rs. 1000 per tonne.
17	Cotton waste (all sorts)	40%
18	Jute manufactures (including manufactures of Bimlipatam jute or of mesta fibre), when not in actual use as coverings, receptacles or bindings, for other goods:	4-70
	(I) Not elsewhere specified	Rs. 150 per tonne.
	(2) Carpet backing	Rs. 600 per tonne.
	(3) Other hessian cloth and bags	Rs. 200 per tonne
	(4) Jute canvas, jute webbing, jute tarpaulin cloth and manufactures thereof.	Rs. 500 per tonno.
	(5) Sacking cloth and bags	Rs. 150 per tonne.
	(6) Twist, yarn, rope and twine	Rs. 150 per tonne.
19	Coir fibre and yarn	25%

STATEMENT OF OBJECTS AND REASONS

The rates of customs duties on goods imported into or exported from India are specified in the Schedules to the Indian Tariff Act, which was enacted as long ago as in 1934. The substantive provisions of this Act have been amended on several occasions, and its two Schedules have been amended even more frequently. With the implementation of successive Five Year Plans, the progress made in industrial growth and economic development, and the substantial changes in the composition and pattern of India's external trade, the need has been increasingly felt in recent years for a revision of the Indian Customs Tariff Nomenclature in order to bring it in line with contemporary conditions. The present Indian Customs Tariff is based on the Draft League of Nations Nomenclature of 1931. A large number of countries and territories of the world have now based their tariffs on a more recent international pattern known as the Brussels Tariff Nomenclature.

- 2. The Indian Tariff (Amendment) Act, 1949 was enacted for the purpose of giving effect to the tariff concessions agreed to by India under the General Agreement on Tariffs and Trade (GATT). This was framed as a temporary Act, some provisions of which have to be extended from year to year. The existence of this as a separate enactment has been found to give rise to practical difficultics. Further, it has been found more convenient to give effect to the GATT concessions (which are deemed to be of a temporary character) through exemption notifications under the Customs Act, 1962, rather than by amending the statutory Tariff.
- 3. The Tariff Revision Committee, which was set up by Government to conduct a comprehensive enquiry into the structure of the Indian Customs Tariff and recommend the lines for its improvement and revision, had suggested that the Import Tariff Schedule should be revised and based broadly on the Brussels Tariff Nomenclature, making such contractions or expansions thereto as were necessary to suit the needs of India. The Committee had also suggested certain changes, mostly of a drafting character, to the substantive provisions of the Tariff Act and to the Export Tariff.
- 4. Government have agreed that the Tariff Nomenclature and the provisions of the Indian Tariff Act, 1934 and the Indian Tariff (Amendment) Act, 1949, need to be revised on the lines recommended by the Committee. They accordingly consider it necessary to have a new enactment which will consolidate and replace the two Acts mentioned above. The main features of the Bill are as under:—
 - (i) The substantive provisions of the Bill are as in the Indian Tariff Act, 1934, with some minor changes arising mainly out of the recommendations of the Tariff Revision Committee.

- (ii) In the Import Tariff (the First Schedule) the description of articles is based on the Brussels Tariff Nomenclature. In regard to rates of duty, the First Schedule seeks to preserve the existing duty structure and also the preferences under the United Kingdom-India Trade Agreement of 1939. As in the present Schedule, the effective rates of duty in certain cases (as for instance on GATT items) would be provided through exemption notifications under the Customs Act, 1962.
- (iii) The Export Tariff (the Second Schedule) is the same as the existing Schedule but items and rates of duty which are no longer effective have been omitted and the remaining items have been arranged on the pattern of the Brussels Tariff Nomenclature.
- 5. The notes on clauses explain the provisions of the Bill.

NEW DELHI;

B. R. BHAGAT.

The 1st December, 1969.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 56 (3)-Tar|69-I, dated the 10th December, 1969 from Shri Bali Ram Bhagat, Minister of Foreign Trade to the Secretary, Lok Sabha.]

The President, having been informed of the subject matter of the Customs Tariff Bill, 1969, recommends under clauses (1) and (3) of article 117 of the Constitution of India, the introduction of the Bill in, and the consideration of the Bill by, the Lok Sabha.

Notes on clauses

Clause 2 corresponds to section 2 of the Indian Tariff Act, 1934 (hereafter referred to as "the existing Act") and provides that the rates at which duties of customs shall be levied under the Customs Act, 1962, shall be specified in the First and Second Schedules to the Bill.

The First Schedule specifies the rates of import duty and is in replacement of the First Schedule to the existing Act. The Schedule is broadly based on the Brussels Tariff Nomenclature, but the individual headings of that nomenclature have been either merged or sub-divided to accord with the pattern of India's import trade. As with the Schedule to the existing Act, the statutory rates of duty shown in this Schedule have to be read with exemption notifications issued under the Customs Act, 1962, giving effect to temporary duty reductions in respect of particular articles.

The columns of the Schedule are broadly as in the First Schedule to the existing Act. However, the third column in the existing Schedule, headed "Nature of duty" has been omitted, as it is found to be redundant. The headings of the other columns have been revised in order to make them more precise.

The Second Schedule specifies the rates of export duty and is in replacement of the Second Schedule to the existing Act. The existing Schedule has been rationalised by (a) omitting items on which export duty has been removed by exemption notifications, and which are thus no longer effective; (b) omitting the heading relating to mercury, which has not been exported for the last several years; (c) showing the maximum effective rate of duty on headings where the duty has been reduced by notification; and (d) arranging the entries in the order found in the Brussels Tariff Nomenclature.

In specifying the rates of duty in the Schedules, every effort has been made to see that there is no change in the rate of duty on particular commodities. In certain cases, an entry includes one or two articles which at present bear a lower rate of duty than that shown against the entry. This is the case, for instance, on commodities on which a lower rate of duty is levied by virtue of the General Agreement on Tariffs and Trade (GATT). Since it would not be practicable to have separate headings for commodities of negligible importance in import or export trade, the appropriate rates of duty will, in the case of such commodities, be regulated through a notification under section 25 of the Customs Act, 1962.

Clause 3 provides for the levy of additional duty on an imported article to counterbalance the excise duty leviable on the like article made indigenously, or on the indigenous raw materials, components or ingredients which go into the making of the like indigenous article. This provision corresponds to section 2A of the existing Act, and is necessary to safeguard the interests of the manufacturers in India.

Clause 4 makes provisions in regard to the eligibility for assessment of unported articles at preferential rates of duty in accordance with the provisions of the United Kingdom-India Trade Agreement of 1939. It corresponds to section 3 of the existing Act. The clause introduces the term "other preferential areas" to cover the erstwhile British Colonies, now independent, to which preferential treatment continues to be accorded. The provision in the existing Act for cases where a certificate of origin is not produced at the time of importation has been omitted, as such cases are covered by sections 18, 27 and 28 of the Customs Act, 1962, relating to provisional assessment refunds, etc. The clause has also been amplified to cover goods on which a proferential rate of duty is admissible by virtue of a notification.

Clause 5, sub-clause (1) is a new provision on the analogy of section 3 of the existing Act (cf. clause 4 above). This sub-clause seeks to enable Government to make rules specifying the conditions for concessional assessment under trade agreements such as the GATT and the Tripartite Agreement, as a result of which duty concessions are generally provided for by notification. This provision is being made sufficiently flexible to permit rules of varying nature depending on the nature of the agreement.

Sub-clause (2) lays down that the decision of the Central Government as to whether any trade agreement applies or has ceased to apply to any country or territor, shall be final. This corresponds to section 8 of the Indian Toriff (Amendment) Act, 1949.

Clause 6 empowers the Central Government, on the basis of a recommendation by the Tariff Commission, to impose a protective duty on any imported goods. It also makes provision for a Bill to be introduced subsequently in Parliament. This corresponds to section 3A of the existing Act, except that sub-section (2) of that section has been modified to make it clear that the protective duty levied under this section is inclusive of, and not in addition to, the duty already specified in the First Schedule.

Clause 7, sub-clause (1) lays down that a protective duty shall have effect only up to and inclusive of the date specified in the First Schedule. This corresponds to section 11(1) of the existing Act.

Sub-clauses (2) to (4) empower Government to modify the rate of duty on a protected article and to obtain the subsequent approval of Parliament to such modification. This provision broadly corresponds to section 4 of the existing Act. The provision in sub-clause (3) for obtaining Parliament approval is new, as there is no such provision in the existing Act.

The clause thus incorporates parts of sections 4 and 11 of the existing Act. The remaining provisions of these two sections, which have become redundant, have been omitted. Out of the present section 4, the proviso to sub-section (1), governing cases where there may be different protective rates for British and non-British goods, has been found unnecessary in practice and is therefore being omitted. Sub-sections (2) and (3), making special provisions regarding the duty on cotton fabrics of British manufacture, have also become ineffective and have been omitted Similarly sub-sections (2) and (3) of existing section 11, relating to the

duty on wheat and wheat flour, have become obsolete and have been omitted.

Clause 8 makes provision for the emergency power of the Central Government to increase or levy export duties on specified articles. This clause corresponds to section 4A of the existing Act.

Clause 9 seeks to empower the Central Government to impose an additional import duty on bountyfed articles. This clause corresponds to section 8 of the existing Act, with the addition that in determining the amount of bounty available to the foreign exporters, the Central Government may have such inquiry made as it may consider necessary.

Clause 10 makes provision for laying before Parliament rules made under the Act. This corresponds to section 11A of the existing Act, with modifications to make it accord with recent practice.

Clause 11 is a transitory provision to ensure a smooth change to the revised nomenclature and to ensure that Government's international commitments are honoured. While every effort has been made to ensure that the revision of the nomenclature does not result in a change in the rate of duty on any article, or in the reduction of an existing tariff preference or the creation of a new preference, the possibility cannot be overlooked that some unintentional departures, which might be at variance with a trade agreement such as the GATT or the United Kingdom-India Trade Agreement, may come to notice. This provision would enable Government to take prompt corrective action in such cases, without the need for separate legislation. The provision will be in force for a period of one year after the coming into force of the Act. This would allow sufficient time for any unintentional departures to be rectified.

Clause 12 is a repealing clause with a provision for saving the existing rules, notifications, etc, which are not inconsistent with the provisions of the Bill.

Clause 13 seeks to amend sections 12 and 14 of the Customs Act, 1962, and is consequential on the replacement of the existing Act by a new Act.

FINANCIAL MEMORANDUM

The effect of clause 2 of the Bill will be the replacement of the existing Customs Import Tariff Schedule by a revised Schedule. The revised Schedule is based on the International Nomenclature known as the Brussels Tariff Nomenclature. While the present duty structure is being maintained, the arrangement and the wording of the headings in the revised Schedule will differ very considerably from that in the existing Schedule.

- 2. The new Schedule would have to be administered by the Customs Department under the Ministry of Finance (Department of Revenue and Insurance). This would involve some additional work in the Customs formations, in advising the public on various matters relating to the revised Schedule. In order to handle this extra work, the Public Relations Offices in the Collectorates at Bombay, Calcutta, Madras, Cochin, Delhi and Baroda would each need augmentation by one appraiser and one typist. There is also expected to be some increased work in the Ministry of Finance (Department of Revenue and Insurance) in dealing with references arising out of the new tariff. Provision is being made for a post of Senior Analyst with a Stenographer for this purpose.
- 3. One of the advantages of basing the Customs Tariff on the Brussels Tariff Nomenclature is that there would be uniformity in the classification of the same article in different countries using that nomenclature. However, in order to ensure that there is such uniformity, it would be necessary to keep in touch with the central organisation responsible for the nomenclature, namely the Customs Co-operation Council, and to subscribe for the explanatory notes and other literature published by that organisation in connection with the nomenclature.
- 4. Consequent on the present Bill becoming law, it will be necessary for the Director-General of Commercial Intelligence and Statistics under the Ministry of Foreign Trade to bring out a fresh issue of the "Customs Tariff" rearranged in accordance with the revised classification. This publication is essential for the day-to-day use of the public and officials concerned with customs duties. A considerable amount of work would be involved in compiling this revised issue, and this would necessitate the employment of some staff in the office of the Director-General of Commercial Intelligence and Statistics for a period of about four months.
- 5. The Bill, if enacted and brought into operation, would involve additional expenditure towards staff in the Ministry of Finance (Department of Revenue and Insurance), in the Collectorates under that Ministry, and in the Department of Commercial Intelligence and Statistics and also towards the purchase of publications of the Customs Co-operation Council. Some items of miscellaneous and contingent expenditure can also be expected. The additional expenditure will be approximately

Rs. 40,220 (non-recurring) and Rs. 1,05,000 per annum (recurring), as shown below:—

A .- Non-recurring expenditure:

I. In the Ministry of Finance (Department of Revenue and Insurance) and in the Collectorates dealing with customs:

Copies of B.T.N., Explanatory Notes and Alphabetical Index and similar literature.

Rs. 34,000

11. In the Department of Commercial Intelligence and Statistics, Calcutta:

		1	No.	Annual emoluments	Cost (for four months)
				Rs.	Rs.
Officer on	Special	Duty	I	8,160	2,720
Investigator			1	4,800	1,600
Typists	•	•	. 2	2,850	1,900
					6,220
				TOTAL:	40,220

B.-Recurring expenditure:

	No.	Annual emoluments	ennum Cost per
n the Ministry of Finance (Department of Revenue and Insurance):		Rs.	Rs.
enior Analyst	I	14,000	14,000
tenographer	1	4,000	4,000
the Collectorates ealing with Customs;			
ppraisers	6	9,000	54,000
ower Division Clerks .	6	3,000	18,000
ncidental expenses, Contingencies, etc			15,000
		TOTAL .	1,05,000

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (3) of clause 3 enables the Central Government to make rules for determining the additional duty leviable on an imported article, such duty being on account of the excise duty leviable on raw materials, components or ingredients used in the production or manufacture of a like article in India. This follows section 2A(2) of the existing Indian Tariff Act. 1934 (32 of 1934).

- 2. Sub-clause (2) of clause 4 enables the Central Government to make rules for determining if any article is the produce or manufacture of the United Kingdom or of any other preferential area for the purpose of levying a preferential rate of revenue duty. This follows section 3(2) of the existing Act.
- 3. Sub-clause (1) of clause 5 enables the Central Government to make rules for determining the origin of goods for assessment at the lower rate provided for under any trade agreement with a foreign country. This is on the analogy of section 3(2) of the existing Act.
- 4. Sub-clause (2) of clause 9 enables the Central Government to make rules for the identification of bountyfed articles and for the assessment and collection of the additional duty leviable thereon.
- 5. The aforesaid matters in respect of which rules will be made are matters of procedure and detail and it would not be practicable to provide for these in the Bill itself. The delegation of legislative power is thus of a normal character.

S. L. SHAKDHER,

Secretary.



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